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GENERAL PURPOSES COMMITTEE

**Thursday, 16th March, 2023 at 7.00 pm in the Conference Room,
Civic Centre, Silver Street, Enfield, EN1 3XA**

Membership:

co :Mahym Bedekova (Chair), Ayten Guzel (Vice-Chair), Elisa Morreale, Esin Gunes, Nawshad Ali, Sabri Ozaydin, Alessandro Georgiou, Michael Rye OBE, Joanne Laban and Peter Nwosu

AGENDA – PART 1

1. WELCOME & APOLOGIES

2. DECLARATIONS OF INTEREST

Members of the committee are invited to identify any disclosable pecuniary, other pecuniary or non-pecuniary interests relevant to the items on the agenda.

3. MINUTES OF THE MEETING HELD 19 JANUARY 2023 (Pages 1 - 8)

To agree the minutes of the General Purposes Committee meeting held on 19 January 2023.

4. UPDATE ON CORPORATE COMPLAINT IMPROVEMENT ACTIONS (Pages 9 - 42)

The committee is recommended to note progress updates on corporate complaints learning actions and in-year performance for MEQs as requested by the Committee.

5. UPDATE ON THE AUDIT OF THE 2019/20 AND 2020/21 STATEMENT OF ACCOUNTS AND PENSION FUND AND PROGRESS ON THE 2021/22 COUNCIL'S ACCOUNTS (Pages 43 - 50)

General Purposes Committee is recommended:

1. To note the information provided within this report on the progress of audit of LBE's open sets of accounts since January GPC.
2. To note the current accumulated backlog of three years of open, unaudited statement of accounts.
3. To note the approach to be taken for 2022/23 accounts closure
4. To formally request from BDO an update at the June GPC detailing their audit plan for completing the audits and the staff resourcing strategy to provide targeted progress.

6. 2023/24 INTERNAL AUDIT CHARTER AND DRAFT 2023/24 INTERNAL AUDIT PLAN (Pages 51 - 78)

The General Purposes Committee is recommended to review and approve:

- 2023/24 Internal Audit Charter (**Appendix A**)
- 2023/24 Internal Audit Plan (**Appendix B**)

7. CORPORATE RISK REGISTER UPDATE (Pages 79 - 100)

This report presents the latest Corporate Risk Register (CRR); a summary of the risks on the **Corporate Risk Register** to be found in Appendix A are shown in the heat map contained in the report.

The General Purposes Committee is requested to note and provide comment on the Corporate Risk Register presented at **Appendix A**.

8. AUDIT AND RISK MANAGEMENT SERVICE PROGRESS UPDATE (Pages 101 - 122)

To note the work completed by the Audit and Risk Management Service during the period 1 April 2022 to 31 December 2022 and the key themes and outcomes arising from this work.

9. INFORMATION AND DATA GOVERNANCE BOARD ANNUAL REPORT (Pages 123 - 134)

The General Purposes Committee are recommended to:

1. Agree the inclusion of Covid Inquiry Information and Data Governance to be monitored through the board until concluded.
2. Approve the outcomes of this annual report.
3. To note the achievement of mandatory training compliance.
4. To note the achievement of high standard data retention schedule.
5. Approve the plan for 2023/24
6. To note the risks

10. DATES OF FUTURE MEETINGS

The date of the next meeting of the General Purposes Committee will be announced at the Annual Council Meeting in May 2023.

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GENERAL PURPOSES COMMITTEE - 19.1.2023**MINUTES OF THE MEETING OF THE GENERAL PURPOSES COMMITTEE HELD ON THURSDAY, 19TH JANUARY, 2023**

MEMBERS: Councillors Mahym Bedekova, Ayten Guzel (Associate Cabinet Member (Non-geographical)), Nawshad Ali, Alessandro Georgiou (Leader of the Opposition and the Conservative Group), Joanne Laban, Elisa Morreale, Michael Rye OBE, Peter Nwosu (General Purposes Committee Independent Person) and Sabri Ozaydin (Chief Whip)

Peter Nwosu (General Purposes Committee Independent Person)

OFFICERS: Fay Hammond (Executive Director, Resources), James Newman (Director of Finance - Corporate), Olga Bennet (Director of Finance - Capital & Commercial), Terry Osborne (Director of Law and Governance), Gemma Young (Head of Internal Audit and Risk Management, Annette Trigg (Chief Accountant), Bola Tobun (Finance Manager, Pensions & Treasury), and Marie Lowe (Governance and Scrutiny Officer)

ALSO ATTENDING:

External Auditor, BDO, David Eagles (Partner, BDO LLP) and Sebastian Evans (Audit Manager)

1. WELCOME & APOLOGIES

No apologies for absence had been received for the meeting.

The Council's Chief Accountant, Annette Trigg, together with representatives from the External Auditor, BDO, David Eagles and Sebastian Evans joined the meeting remotely.

2. DECLARATIONS OF INTEREST

Cllr Nawshad Ali declared that he was a Member of the Council's Local Pension Board.

Cllr Sabri Ozaydin declared that he was a Member of the Council's Pension Policy and Investment Committee.

3. MINUTES OF THE PREVIOUS MEETING

The minutes of the General Purposes Committee meeting held on 1 December 2022 be **AGREED** subject to the following amendments:

- 3.1 Cllr Alessandro Georgiou asked that the minutes be amended to reflect his comments at the meeting that a standard invitation be extended to the Cabinet Member for Finance and Performance, Cllr Tim Leaver, to

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attend each meeting of the committee as the stakeholder and to answer any questions arising from the reports.

The Director of Law and Governance advised that whilst the minutes of the last meeting could be amended to reflect Cllr Alessandro Georgiou request, there was no requirement in the Council's Constitution for Cabinet Members to attend all meetings.

3.1 That Cllr Alessandro Georgiou asked that the minutes be amended to show that the reason that Cllr Elisa Morreale had been absent from the last meeting of the Committee, at which Cllr Hannah Dyson had substituted, was because she had attended a Ward Forum which was held on the same evening

4. UPDATE ON THE AUDIT OF THE 2019/20 AND 2020/21 STATEMENT OF ACCOUNTS AND PENSION FUND AND PROGRESS ON THE 2021/22 COUNCIL'S ACCOUNTS - INCLUDING BDO (EXTERNAL AUDITOR) REPORT ON STATEMENT OF ACCOUNTS

The Committee received a verbal update and PowerPoint presentation from the Director of Finance - Corporate update on the audit of the 2019/20 and 2020/21 statement of accounts and pension fund and progress on the 2021/22 Council's accounts.

The Director of Finance - Corporate, during his presentation, highlighted his concerns that the work undertaken by BDO on the 2019/20 audit to finalise the accounts had been further delayed, with a revised deadline for the completion of the review and any follow-up would now be the end of February 2023. The Committee noted that, following the information received from BDO advising of the new delays in preventing any further sign-off of the 2019/20 accounts, a conversation had been held with BDO regarding the critical path and the sizeable resources required to address the issues raised, not least the 123 additional comments.

The Director of Finance - Corporate informed Members that the bulletin issued by CIPFA on 11 January 2023 set out the requirements to address the Infrastructure Assets issues raised. The LBE Finance Team were reviewing the requirements and working with highways colleagues to complete the changes to the accounts, aiming to complete this work by late January 2023. This would then be submitted to BDO for review.

The Director of Finance also advised that there are still further issues which had been raised and was part of the 2020/21 audit. This was the testing of school asset valuations and was also likely to have a significant impact on the 2019/20 valuations and required an adjustment to the 2019/20 accounts and a prior period adjustment for 2018/19 comparatives. LBE staff had only been made aware of this issue two days before the meeting and were now working to establish the position and the values/assets impacted. This was going to further delay the signing-off of the 2019/20 Accounts.

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Members noted the update on the 2020/21 audit and that BDO had been asked to provide a date when the audit would be completed as the Council's LBE Finance Team would continue working on the audit until then. Due to delays in finalising the 2019/20 accounts this was now estimated that it would be taken to the meeting in May/June 2023. BDO had been asked to either confirm this date or to advise an alternative.

The Partner provided a verbal update and PowerPoint presentation on the progress on the 2019/20 and 2020/21 audits, together with an update on the International Standards of Auditing (ISA) 265 recommendations. The presentation also detailed the reasons BDO had been unable to progress the audit for 2019/20.

The Partner advised that there had been some residual tidying points to go through which were listed out and needed to be worked through. He considered there to be a couple of days' worth of tidying in terms of the 2020 roll forward position and this was where they were getting to the point to review the comparators by comparing the information, BDO held at 2019 to what was being used in 2020. This had been something that had not been taken into account or appreciated when the auditor had estimated how long it would take to complete that work. It was only when they started to go through that process, they realized that there had been an underestimation. BDO had pulled resource from the 2021 audit to provide some assistance to make this go faster and that was being worked on at the moment with a completion date of Tuesday next week, 31 January 2023, with a potential worst case scenario saying end of next week to complete that process and then it can be subject to a partner review and the final EQCR review.

The schools issue referred to by the Director of Finance and set that out in slightly more detail on the slide, which involved the school's valuation was that BDO had looked at variations between years. As mentioned previously, this is what BDO would normally do in respect of the housing valuations and provide some of the explanations for the variances between years. The floor plans, the areas, the build that that was being valued by the value for the 2019/20 audit and in fact 2020/21 had identified a number of changes to the sites for example extensions or new build, which had not been reflected in the previous valuations, nor would it be reflected in the floor plans that may have been used for that period. Therefore, this was not a valuation that they should not have a variance they should be looking at, but what it indicated as some of the previous valuations because some of these extensions and buildings go back to 2010. This should have been reflected in the previous year's accounts. Following some initial work on the chunk of valuations of schools that had been undertaken in 2019/20, and it was important to note that had been a change of evaluation approach for this as part of the Council's wider initiative to try and clear out once and for all the issues that were within the financial statements and some areas had been identified where this sort of additional building had caused issues. However, the calculation based upon the information held by BDO suggested it was only an understatement, about seven and a half million pounds, which was not material and therefore it was left as an unadjusted item. However, the work being undertaken on the next

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tranche of schools, the next sort of third or so, 19 schools in total had indicated a rather different pattern.

The particular sample, based upon the information they had extrapolated, showed an understatement of approximately £16 million, which in isolation was not material. However, if seven and a half million were added, which they had already identified for the third of schools that had been looked at previously. Then a material figure was reached because BDO's materiality was just under £20 million. This meant that, subject to checking of the various assumptions and facts held, BDO needed to undertake a further prior period adjustment within the 2019/20 because some of these most of these issues date back quite a long way and therefore should have been reflected in the positions reported previously.

Members recognised that this was not a trivial exercise but would take some time for LBE Finance Team to work through to get the exact figures. They had also had to look at the tranche of schools valued or revalued in 2021/22 because that may also include some more cases where the floor plans do not match reality. The auditor needed to work through that information to get the total figure for the three thirds of valuation and use that as a basis for making the prior period adjustment.

The Director of Finance stated that there remained a considerable number of figures that needed to be amended, not just in the primary statements, but also in the prior period, adjustments and LBE Finance Team had suggested that that could take until the end of February to work through. BDO would then need to make certain they were happy with the figures and events and get clearance for the prior period adjustment as they had done before for other areas.

The Partner considered that one potential silver lining was that if this was addressed now within the 2019/20 accounts, which would mean that the 2020/21 accounts could be appropriately amended to have a different sort of starting point and not need to have a prior period adjustment. A prior period adjustment was an indication that something was wrong with the records. Should the data be clear in 19/20 it would be correct going forward. This had been the aim all along, and then that would give the Council a cleaner position for 20/21 going forwards.

The Audit Manager confirmed that the Council's audit for 2019/20 was being prioritised, with a significant amount of resourcing prioritization meetings being held and resource from the 2020/21 audit was being redirected to make certain that the 2019/20 audit was completed first and before they started work on the NHS audit.

The Council's Chief Accountant, Annette Trigg, responded to further questions from Members and explained that the priority for the accounts was regarding the school's issue. Unfortunately, the time that LBE Finance Team had allocated that week to go through those 123 comments had been taken over by the schools' issue because that became an immediate priority in

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terms of what work had to be completed straightaway. This was in order that the assets affected could be identified, together with where the issues lay.

The Executive Director Resources explained that there were wider considerations to be taken into account, such as a 10-year-old finance ledger system, which the Council was reluctant to replace whilst the accounts remained open in case vital information was lost during the transfer. Currently it took a long time to obtain information requested by the Auditor.

The Chief Accountant confirmed that she had only be advised about the schools' issue on Tuesday this week and had met urgently with the Partner yesterday afternoon. This had been given priority. However, following an initial review, some points need further clarification with the Partner, in terms of what would be acceptable versus to what BDO would insist on what the Council made changes and a number of those areas. They were areas, based her professional opinion with many years of experience, that the Council could say that it was not going to make the change.

The Chief Accountant stated that it was the Council's responsibility to work on make the necessary improvements regarding processes, information and records held and to better plan.

One example given by the Chief Accountant, was with regards to the registration of housing and housing assets. Further understanding was needed regarding which properties they related to and then a discussion would be held with housing colleagues.

The Chief Accountant reassured the Committee that the Audit Manager at BDO was happy with work on the assets on the 2020/21 valuations. It was a thorough piece of work, and the Auditor was satisfied with what they had seen. This was because there had been an issue and that the work had continued to improve as the valuations had taken place. The work since 2019/20 had been a much more thorough and robust process as a direct result of some of the comments made by the auditors in the 2019/20 process.

Members of the Committee welcomed the comments and reassurances from Officers, regarding the positive and proactive approach being taken by LBE Finance Team Officers to progress the sign-off of the 2029/20 audit. However, Members expressed their continued frustration and disappointment that the accounts for 2019/20 were not ready for sign-off by this meeting as previously promised in December 2022 by BDO. Also, that two and a half years ago BDO had given their assurances that all the information they required had been provided by the Council and given their commitment that the accounts could be signed-off. They stated that they failed to understand why there had been continuous delays regarding the 2019/20 audit of the accounts, and that significant queries were still being raised which would require substantial resourcing from the Council, which would create further delays to the detriment of the Council without any consequences to BDO.

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Members expressed concern that the handouts of the slides had been tabled and not circulated well in advance of the meeting. They considered this to be too short notice for such a complex and detailed topic and **AGREED** that any information in relation to this item be circulated to the Committee a minimum of 24 hours prior to the commencement of the meeting.

AGREED that the report and verbal update be **NOTED**.

5. CHARTERED INSTITUTE OF PUBLIC FINANCE AND ACCOUNTANCY (CIPFA) REVIEW ACTION PLAN

The report provided an update on the recommendations from the Chartered Institute of Public Finance and Accountancy (CIPFA)'s review of the General Purposes Committee, an overview of the updated guidance on the role of the Audit Committee and the proposed actions in response.

AGREED that the report and actions be noted.

6. TREASURY MANAGEMENT STRATEGY STATEMENT FOR 2023/24 TO 2032/33

The report set out the Council's proposed Treasury Management Strategy Statement (TMSS) for the period 2023/24 to 2032/33, and Annual Investment Strategy (AIS) for the year ended 31 March 2024, together with supporting information for recommendation to Cabinet to review the Strategy and to Council to approve the Strategy.

Officers noted that a correction to page 26 – Table 3: Balance Sheet Summary and Forecast and paragraph 48, which referred to Table 2 as there was no Table 2 in the document pack.

The Monitoring Officer proposed that the recommendations should be amended slightly:

The Committee **AGREED** the amended recommendations:

1. That the Treasury Management Strategy Statement (TMSS) for the period 2023/24 to 2032/33, and Annual Investment Strategy (AIS) for the year ended 31 March 2024, together with supporting information **NOTED**; and
2. That the General Purposes Committee will be invited to
 - i. Receive, review and comment on the Treasury Management Practices, attached to the report as Annex B, annually, and

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- ii. Receive and review and comment on the quarterly Treasury Management monitoring reports.

7. AUDIT AND RISK MANAGEMENT SERVICE PROGRESS UPDATE

The General Purposes Committee were asked to note the work completed by the Audit and Risk Management Service during the period 1 April 2022 to 30 November 2022 and the key themes and outcomes arising from this work.

The Head of Internal Audit and Risk Management assured Members that although records in relation to the charges invoiced for CCTV for notice processing and cashless parking had not been evidenced for two or three years, robust processes had been put in place and testing was due to be conducted at the end of January 2023. A more robust Procurement Team had given added value to the work undertaken around contract procedure rules. The effect of which value was being seen across the organisation. The Annual Report on Procurement would be brought to Committee in June 2023 which would provide further details.

The Committee acknowledged that staff did change over time and expressed concern that rigorous control systems had not been in place and requested evidence that the control system had changed be reported back to the Committee, together with assurance of the existing processes regarding checks and processes.

The Executive Director Resources reassured the Committee that the challenges put by the Assurance Board to the Head of an under performing service were very demanding and Senior Officers had to provide detailed explanations and solutions when a service area was not performing as expected. It was right and proper for Officers to be called to account and challenged by the Assurance Board Members.

It was noted that the number of overdue audits for the Place and Resources Departments, were significantly high when compared with other Departments. Members requested that the Committee be provided with further details with regards to the overdue audits, particularly with regard to the number of overdue high-risk actions.

AGREED that the report be **NOTED**.

8. COUNTER FRAUD POLICIES

The report presented the following policy documents for approval by the Committee:

1. Counter Fraud Sanction and Prosecution Policy

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2. Whistleblowing Policy and Procedures (incorporating the Model Whistleblowing Policy and Procedures for employees and workers in maintained schools, PRUs, academies and others)
3. Anti-Money Laundering Policy & Guidance

AGREED that:

1. The Counter Fraud Sanction and Prosecution Policy, the Whistleblowing Policy and Procedures and the Anti-Money Laundering Policy and Guidance be **APPROVED**; and
2. The policies referred to above be reviewed by General Purposes Committee every three years or sooner should there be any major changes made.

9. UPDATE OF GENERAL PURPOSES COMMITTEE MEMBER TRAINING COVERED AND ATTENDANCE

Members **AGREED** that details of the General Purposes Committee Member training covered and attendance during the current Municipal Year 2022/23 be circulated by email.

10. DATES OF FUTURE MEETINGS

NOTED that the next meeting of the General Purposes Committee was scheduled to take place at 7pm on Thursday, 16 March 2023.

The meeting ended at 9.50 pm.



London Borough of Enfield

Report Title	<i>Update on Corporate Complaints & MEQs</i>
Report to:	<i>General Purposes Committee</i>
Date of Meeting:	<i>16th March 2023</i>
Cabinet Member:	<i>Cllr Tim Leaver</i>
Directors:	<i>Fay Hammond</i>
Report Author:	<i>Eleanor Brown Eleanor.Brown@enfield.gov.uk</i>
Classification:	Part I Public

Purpose of Report

1. The purpose of this report is to respond to the General Purposes Committee (GPC) request in October 2022 to provide:
 - A progress updates on corporate complaints improvement actions as detailed in the Corporate Complaints Annual Report 2021-22.
 - An in-year progress updated regarding Member Enquiry performance

Recommendations

- | |
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| <ol style="list-style-type: none"> I. To note progress updates on corporate complaints learning actions and in-year performance for MEQs as requested by the Committee. |
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Background and Options

1. In October 2022, the Council's Corporate Complaints Annual Report 2021-22 was presented to GPC. The Committee requested a progress update on improvement actions identified as part of the Report's complaints learning.

Additionally, GPC requested an in-year progress update on Member Enquiry (MEQ) performance which is also included in this report.

2. The progress report for both items is attached to this covering report. However, for ease of reference a summary for each is provided below.

Corporate Complaints – Improvement Action Progress Summary

3. The [Corporate Complaints Annual Report 2021-22](#) detailed improvement actions for 5 service areas as follows:
 - Council Housing Repairs Service
 - Housing Advisory Service
 - Waste Operations
 - Financial Assessments and Income & Debt Service
 - Response timescale performance
4. Good progress has been made in implementing these actions with many completed and a small number still underway. During this process, each area has identified subsequent improvement actions which are either underway or planned for future implementation. Further detail can be found in the accompanying progress report. A Corporate Complaints audit is currently underway which will also enhance improvement actions regarding complaint handling and learning. Findings and recommendations are expected in April 2023.

Member Enquiries (MEQs) Performance Progress Summary

5. This section in the accompanying report provides in-year data analysis of MEQ performance between May and December 2022.
6. 4,334 MEQs were submitted by Members and MPs during that period. The highest volume areas were:
 - Street cleansing (247 MEQs)
 - Parks and cemeteries (244 MEQs)
 - Highway maintenance/roads and pavements (173 MEQs)
 - Planning enforcement & commercial nuisance (157 MEQs)
 - Trees: Highways and Council Housing/parks (153 MEQs)
7. 78% (3,359) were responded to on time (within 8 working days), falling short of Enfield Council's KPI target of 95% on time response rate.
8. The majority of late responses (53%) were 1-5 days late. In absolute numbers, parks & cemeteries maintenance MEQs had the largest number of late responses (97). This was followed by street cleansing (73). Council Housing Repairs was third, but significantly less in terms of volume (38) compared to the previous two.
9. Member response rejection analysis identified that in absolute numbers, parks and cemeteries also received the highest number of rejections (34). Reasons were primarily due to response quality, for example insufficient detail or failure to answer all points raised.

10. More detailed analysis is available in the accompanying report. However, parks and cemeteries maintenance remains a concern regarding both response time performance and Member rejections. Street cleansing MEQ volumes are also high and challenges regarding timely response.
11. The accompanying report lists a number of improvement actions currently underway to improve MEQ performance and quality. Notably for parks & cemeteries maintenance and street cleansing, a service review is currently underway which has implemented a number of improvement actions such as increasing town centre street cleansing resource and dedicated litter bin teams. Other improvements are currently under implementation, such as redesign of administrative resource to improve MEQ response times and increase supervisor capacity. Additionally, actions to improve MEQ response across the organisation are also underway including departmental quality reporting and MEQ response training and guides for officers.

IT MEQ System Enhancements – Progress Update

12. Further progress has been made since the previous GPC update. Namely all major enhancements have now been implemented. Some minor enhancements are ongoing. For a breakdown of enhancements and implementation progress, please see the appendix to this report.
13. Demonstrations of the new enhancements to political groups are underway and due to complete end of March. User one-to-one support sessions remain available.
14. The new technology has enhanced reporting data, which in turn supports improved insight and analysis as reflected in the accompany in-year progress report for MEQs.

Relevance to Council Plans and Strategies

15. Analysis and learning from complaints and MEQ performance provides valuable insight into customer experience. Progress reporting on improvement initiatives resulting from past complaints strengthens transparency regarding the Council's initiatives to improve service delivery. It also demonstrates progress against improvement commitments made in the Annual Corporate Complaints report.

Financial Implications

16. None

Legal Implications

17. None

Equalities Implications

18. As part of the Council's complaint handling procedures, complaint channels must be accessible to all customers, residents and Members. The organisation must ensure that all complaints are dealt with equally, and that any equalities information provided by the complainant is not visible to responding officers. This report supports the Council's Corporate Complaints policy by providing accessible progress update on complaint learning improvements to everyone, including all within the protected characteristics of the Equality Act 2010.

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Accompanying Paper:

- GPC In-Year Progress Report: Complaint Learning Improvement Actions & MEQ Performance (March 2023)

Appendix: MEQ IT System Enhancement – Progress Update (March 2023)

Enhancements Completed:

- Copying in Cllrs into MEQs (available since 23/08/22)
- Include identifying information in MEQ email subject lines (resident's name, postcode & unique/casework ref no) (available since 23/08/22)
- System search & filter improvements (available since 10/11/22)
- Increase attachment size (available since 23/08/22)
- Member/officer communication functionality within system (available since 10/11/22)
- Drag and drop files as attachments (available since 10/01/23)
- Extend MEQ closure window from 5 to 20 working days (available since 13/07/22)
- MEQ category list – change running order (available since 14/09/22)
- Change status title of MEQ once officer response sent from 'awaiting MEQ response' to 'pending Member review' (available since 11/11/22)

Enhancements - Ongoing:

- Changes to MEQ category names: user testing w/c 6/03/23
- Ask follow up question/more information in addition to accept/reject upon receipt of officer response: further testing expected w/c 6/03/23
- MEQ overdue email notifications to Members for MEQ responses due within 2 days and overdue: currently being developed by Digital Services
- Automatically add officer signature to MEQ response (Working with system supplier as this is currently not available. Feasibility, costs and timelines to be confirmed.
- Reduce MP email notifications: currently being developed by Digital Services. Awaiting test date confirmation.
- Resident response tick box confirming officer has responded directly to the resident: Digital Services investigating feasibility.
- Reduce MP email notifications: Digital Services investigating feasibility

- Archive closed cases: Digital Services investigating feasibility.
- Save button/draft function when writing MEQ initially: Digital Services investigating feasibility.

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General Purposes Committee

In-Year Progress Report: Complaint
Learning & MEQ Performance

March 2023

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1. Purpose

The purpose of this report is to respond to the General Purposes Committee (GPC) request in October 2022 to provide:

- A progress updates on corporate complaints improvement actions as detailed in the Corporate Complaints Annual Report 2021-22.
- An in-year progress updated regarding Member Enquiry performance

2. Background

In October 2022, the Council's Corporate Complaints Annual Report 2021-22 was presented to GPC. The Committee requested a progress update on improvement actions identified as part of the Report's complaints learning. Additionally, GPC requested an in-year progress update on Member Enquiry (MEQ) performance which is also included in this report.

3. Corporate Complaints – Improvement Actions Update

The [Corporate Complaints Annual Report 2021-22](#) detailed improvement actions for 5 service areas. These can be found in the Report's section 5 (p.15-18). They were as follows:

- Council Housing Repairs Service (5.1)
- Housing Advisory Service (5.2)
- Waste Operations (5.3)
- Financial Assessments and Income & Debt Service (5.4)
- Response timescale performance (5.6)

For ease of reference, each improvement action and subsequent progress update is detailed in Appendix 1. The below section summarises this detail for each service area.

3.1 Council Housing Repairs Service

In July 2022 Council Housing Repairs service detailed a number actions undertaken to improve customer experience, such as improved staff training; improved complaints handling processes and repair progress action monitoring; and new quality inspection regimes. These were all implemented and are now in place.

The service has implemented subsequent customer experience improvements. These include encouraging customers to raise complaints via their Enfield Connected accounts enhancing a holistic view of the customer, creating linkages and learning between current and past complaints. As a result of the Council's complaints case management system replacement project, the service has improved their own complaints management via enhanced performance monitoring and reporting regarding complaint themes and learning which inform service improvement activities. Lastly, an additional complaints category for damp & mould

has been added to strengthen complaint reporting, analysis and targeted learning to develop service delivery.

3.2 Housing Advisory Service

The Housing Advisory Service's (HAS) July 2022 improvement actions were focused on improving temporary accommodation suitability and customer service quality. Consequently, in December 2022 the service responsible for ensuring temporary accommodation meets existing minimum standards and residents can access appropriate support, was restructured. The new Market Management is designed to improve quality and suitability of temporary accommodation focusing on 3 areas: standards (compliance & inspections); access (temporary accommodation offers and suitability); and solutions (single point of contact for households).

The Quality Management team continue to monitor staff conduct complaints and communication to ensure quick escalation to senior management, investigations and performance management actions as appropriate. In addition to the Mary Grober training, a subsequent customer service training programme will be delivered during 2023.

In addition to these improvements, the Housing Advisory Service is also part of Enfield Council's Damp & Mould Taskforce with continual damp & mould complaint reviews and delivery of a staff information campaign to raise awareness and ensure all staff understand their responsibilities, actions etc. regarding incidents of damp & mould. A specific MEQ category has been created for Members to capture constituent reports of damp & mould and ensure these are prioritised as part of the Member Enquiry handling process.

3.3 Waste Operations Service

The Service identified two actions designed to improve service delivery. Firstly, the level of agency staff employed in the team has reduced which enhances service consistency for customers. Secondly, an improvement project regarding missed bin collections designed to understand the causes of poor performance and create solutions to both improve customer experience and significantly reduce failure demand.

The project is halfway through and has identified a number of resource, technology, procedure, information management and communication challenges which are negatively impacting the customer experience and contributing towards complaints. To date a number of improvement actions have been implemented. All crews and support teams are now trained and using in-cab (waste vehicle) technology correctly which provide real-time reporting on collection progress, any issues etc. Working practices have been improved to enhance joined up working between multiple teams involved in bin collection customer experience such as waste crews, back office support staff and customer contact centre agents in order to resolve customer queries at first point of contact. Technical enhancements now allow residents to report a missed collection before 4pm on the same day. Newly designed KPIs monitor missed bin collections across all four collection services, Refuse Recycling, Garden and Food.

Moving forward the project will implement further improvement actions completing in June 2023. These include reviewing and updating relevant policies, ensuring these are communicated to supervisors and staff to ensure consistent application; as well as improving guidance to residents and officers creating a shared understanding of the service offer. Online processes requesting a missed bin collection will be streamlined further along with enhancements to improve the digital customer experience when requesting an assisted bin collection. Lastly, narrow routes which impede standard vehicle access will be reviewed to ensure the appropriate vehicle allocation. Where required, locations will also be referred to Highway Services to review network access design.

Customer calls regarding missed bins during this period decreased from 505 in June to 213 in December 2022. Online customer reports are reducing from 2,476 in June to 1,837 in November. However, inevitably, during the severe weather challenges (snow) in December 2022, there was an impact on service delivery and as expected, online missed bin collection reports did increase during that month. This is not uncommon during extreme weather events and in line with other affected local authorities.

Performance of the new KPIs mentioned above demonstrates a 31% reduction overall of missed bin collections from October to December, with significant reductions regarding garden waste. For the majority of collection services, missed collections increased between Q1 to Q2, but most decreased between Q2 to Q3. The detailed KPI table is available in Appendix 2.

3.4 Financial Assessments and Income & Debt Service

July's complaints learning identified that improving customer communication, information transparency as well as service quality and greater online self-service would improve the customer experience.

Consequently, a number of schemes and support fund information is now available online following a series of website improvements. Introducing a mobile text messaging channel has created more 'up front' communications between the Council, residents and businesses. A 'single view of debt' principle is also being developed improving support to residents and businesses with multiple debts by creating a joined up view and informed discussion whenever the Council is in contact with these customers. The proof of concept with the Rents team is now complete, and will be further expanded to the Council Tax team shortly. Further rollout across other debt streams will take place during 2023/24.

Looking forward, a project is in place to implement online capabilities allowing customers to self-serve 24/7, creating greater ownership of their accounts and increased automation will result in faster turnaround times. The completion date is March 2024. Future customer improvement initiatives also include improving claiming process for support scheme and revising notification letters (e.g. Housing Benefit, Council Tax Support, Blude Badge etc.) to ensure customers understand decisions made and outcomes.

3.5 Response Timescale Performance

Recognising improvement required regarding timeliness of complaint responses across the organisation, a new resource structure and case management system were planned during 2022/23.

The previously centralised team were restructured, devolving complaints handling and performance management to dedicated teams located within specific departments. In July, the new case management system went live. The Council's first stage response timeframes reverted back to pre-Covid-19 timescales of 10 working days.

A support programme including new procedures, guidance, reporting, templates and training has been designed to drive performance improvements across the departments and support the newly decentralised teams. This programme will continue during 2023/24 to improve complaints handling including response times and quality.

An audit is currently underway including review of corporate complaints, particularly KPI performance and lessons learned. The ensuring recommendations will enhance future improvement planning and actions.

4. Member Enquiries (MEQs) Performance May to December 2022

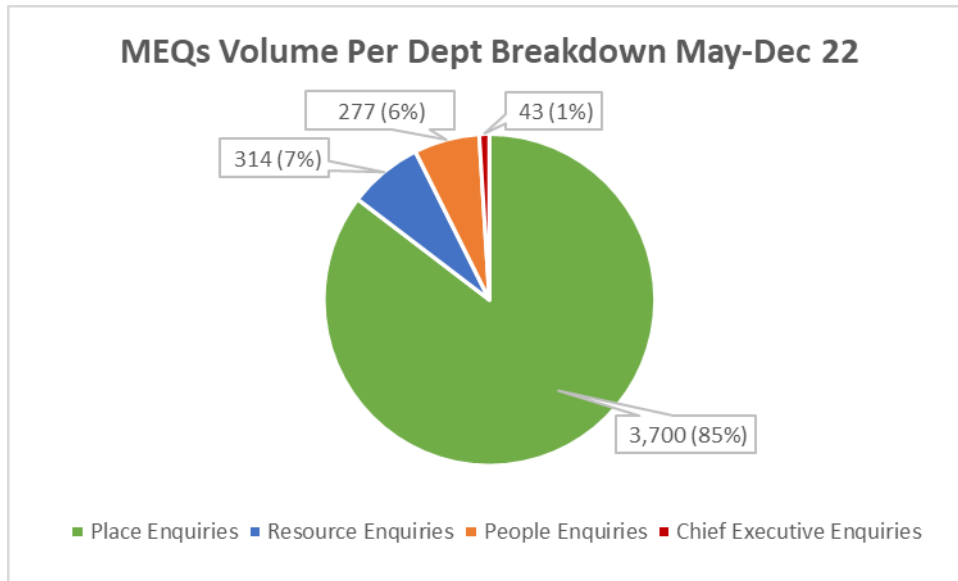
4.1 Purpose

This section provides an overview of in-year data analysis of MEQ performance between May to December 2022. The time period is aligned to the recently implemented case management system (Verint) therefore capturing greater insight compared to the previous system.

4.2 Volume Overview

Between May to December 2022, Members and MPs submitted 4,334 MEQs to Enfield Council. Place Department received the highest volume (85%) as demonstrated by the graph below.

Figure 1



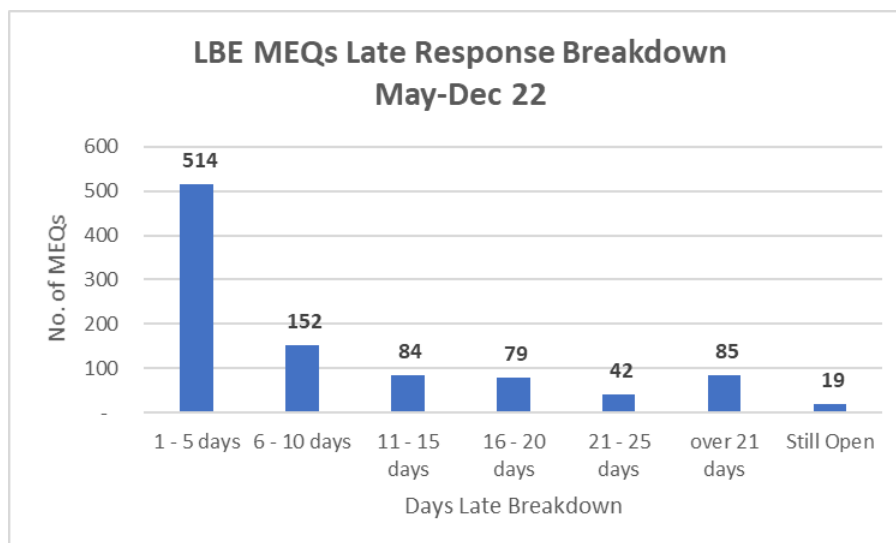
4.3 KPI Analysis Summary

Of these MEQs, 78% (3,359) were answered on time (within 8 working days). However, this falls short of the organisation’s KPI target of 95% answered on time as 22% (975) were late.

Corporately, KPI performance dropped by nearly 10% between Q2 to Q3 as the total of MEQs received increased by 535. In Q2 85.7% (994) of MEQs were responded to on time (4.75 days average response), one of the highest KPI performances for MEQs over recent quarters. However, the increased volume in Q3 impacted KPI performance which dropped to 76.8% (1256) with an average response of 6 days.

Corporately, over half of the late responses were 1-5 days late (53%) as per the graph below:

Figure 2



Departments followed the same trend with the majority of late responses 1-5 days late as follows:

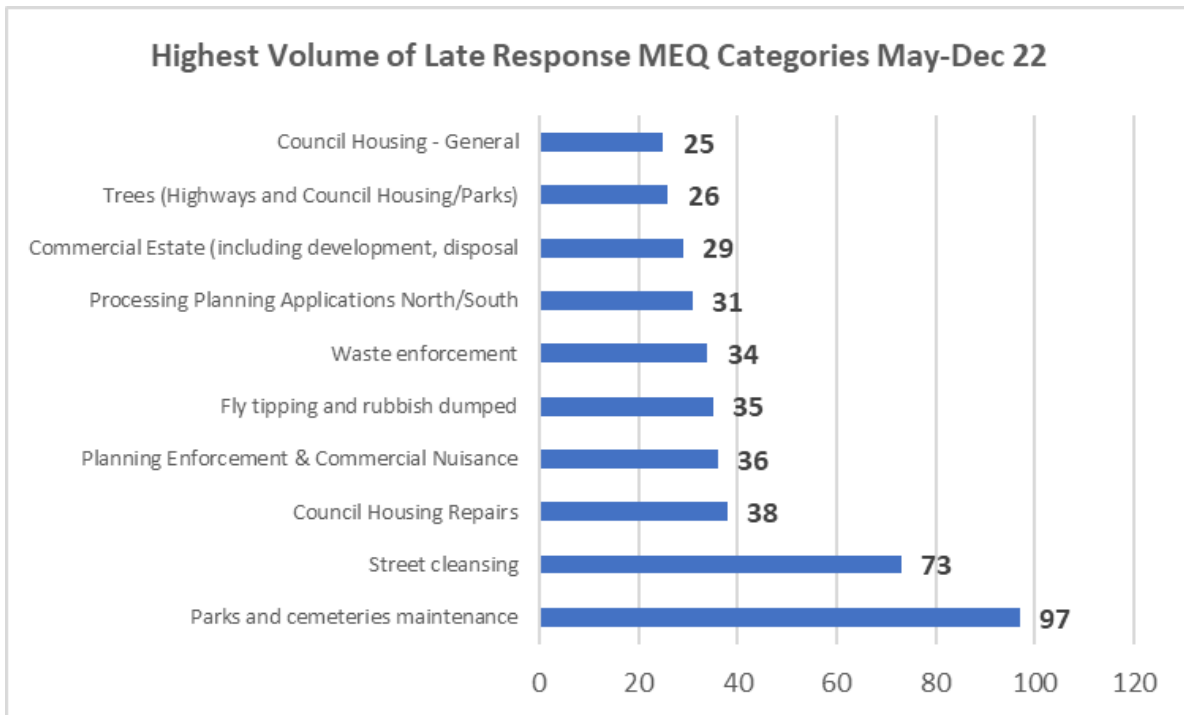
- Chief Exec Dept – 75% (3)
- People Dept – 63% (40)
- Place Dept – 52% (446)
- Resources Dept – 51% (25)

For further analysis at departmental level, see Appendix 3.

4.4 Late Response Analysis

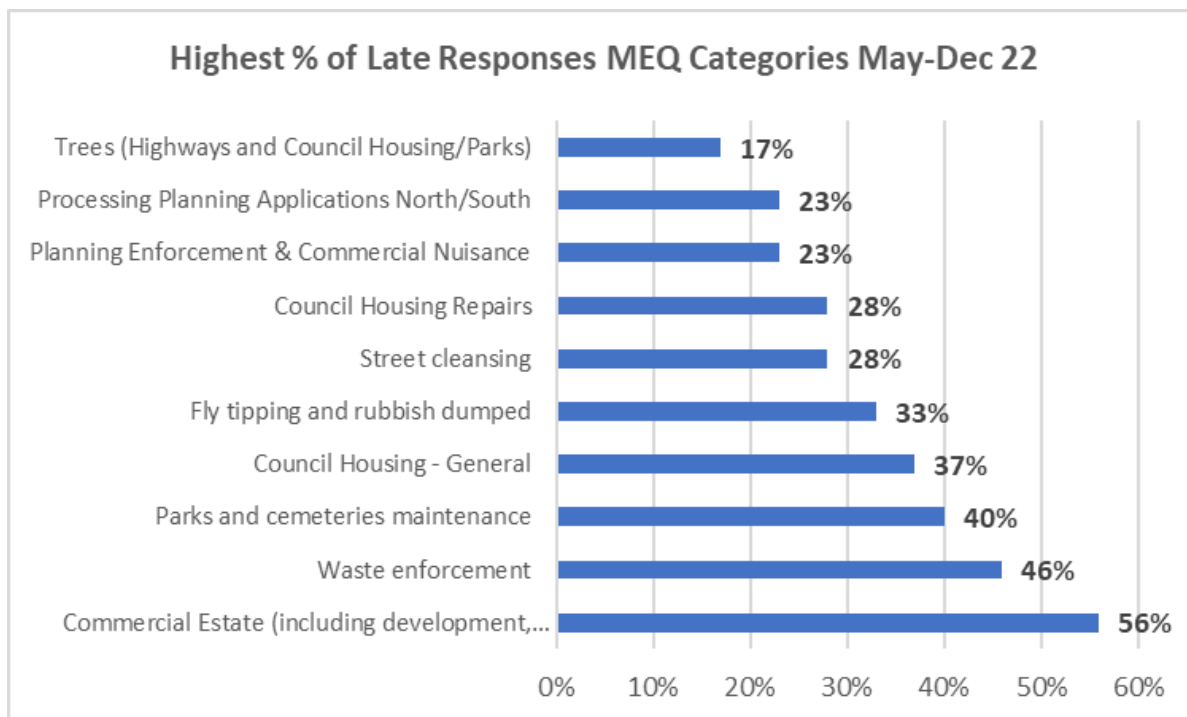
Parks & cemeteries had the highest volume of late responses (97) followed by street cleansing (73) and Council Housing repairs (38). The below graph lists the first ten MEQ categories with largest late response volumes:

Figure 3



However, when volumes are viewed as an overall % of MEQs received per category, parks & cemeteries category drops to third position and is replaced by Commercial Estate at 56%. Waste enforcement moves from 6th to 2nd place. Notably Council Housing general moves from 10th to 4th position whilst fly tipping and dumped rubbish remains in 5th place. See graph below.

Figure 4



Late response analysis at a category level is available in Appendix 5.

4.5 On Time Analysis

62 out of the 199 MEQ categories were all answered on time. The top ten based on largest volumes received were:

- Healthy streets (48)
- Quieter neighbourhoods/low traffic neighbourhoods (30)
- Business rates (19)
- School streets (18)
- Noise nuisances (15)
- Rubbish left behind (14)
- Dispute reason for missed bin (13)
- Climate action (9)
- HMOs (8)
- Welfare & debt advice (8)

4.6 Thematic Content Analysis

In terms of MEQ categories, Members and MPs top 5 enquiries were regarding:

- Street cleansing – 257 (6% of total MEQs)
- Parks and cemeteries maintenance – 244 (6%)
- Highway maintenance/roads and pavements – 173 (4%)
- Planning enforcement & commercial nuisance – 157 (4%)
- Trees (Highways and Council Housing / parks) – 153 (4%)

Looking at the two highest categories in more detail:

- The majority of **street cleansing** MEQs related to litter/fly-tipping, lack of regular street cleaning/sweeping, issues with bins, weeds and blocked gullies/drains.
- The majority of **parks & cemeteries maintenance** MEQs related to park maintenance, overgrown hedges/trees, verge maintenance, overflowing bins, park security/safety and park toilets

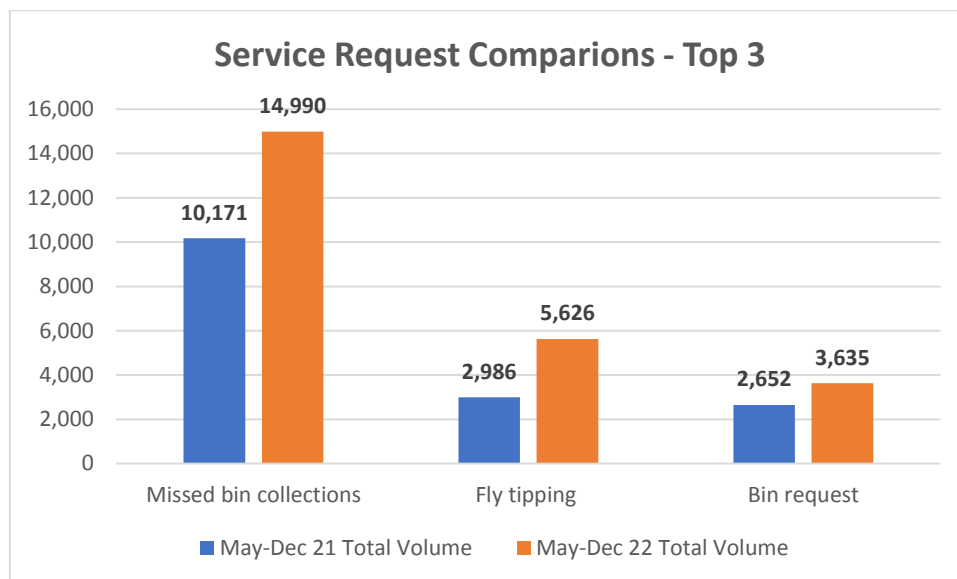
A more detailed list of MEQ category volumes can be found in Appendix 4.

4.7 Service Requests

There is anecdotal evidence suggesting that for some issues, Members are choosing to submit an online service request rather than submit an MEQ compared to previous years. Technical system and reporting enhancements are required to drill down sufficiently into existing data to verify this trend which are currently under investigation. However, when comparing May-Dec 21 to May-Dec 22, there is an increase in service requests/'Report a Problem' online submissions.

An exact comparison is not possible due to reporting differences between the previous and new website versions. However, the below categories are the same and have increased in volumes between 2021 and 2022.

Figure 5



The above graph shows the 3 highest increases of service requests/report a problem submitted on the Enfield Council website (e.g. customers, residents, Elected Members) between the same time periods in 2021 and 2022. These are not reflected in the MEQ top 5 highest volumes. This could suggest an increase in Member use of service requests and reduction in MEQs. In particular, missed bin collections and fly tipping which both featured in the top 5 highest volume areas during April 21 to March 22. However, splitting out the Member volumes from the total volumes listed here is necessary to validate this interpretation.

In addition to the top 3 displayed in the above graph, the below table includes some notable increases similar to MEQ category types – parks & cemeteries maintenance, tree problem and hedge problems.

Table 1

	May-Dec 21 Total Volume	May-Dec 22 Total Volume
Missed bin collections	10,171	14,990
Fly tipping	2,986	5,626
Bin request	2,652	3,635
Healthcare waste collection request (non-commercial)	1,103	1,167
Residential property noise	630	967
Tree problems	485	911
Litter/overflowing bin	175	714
Parks & cemeteries maintenance	40	229
Hedge problem	123	149

NB: payments are excluded from the comparison.

Again, the capability to extract the Member-only requests from these volumes is necessary to understand whether Member service request use for these categories has increased or not, particularly as there are high MEQ volumes for these items in May-Dec 2022 also.

It should be noted that the highest increase was for non-electrical bulky waste collection requests rising from 1,321 in 2021 to 19,297 during the same period in 2022. However, during this time this service offer changed from paid to free, which is the likely cause of increase rather than additional Member use. Therefore this has been removed from the analysis.

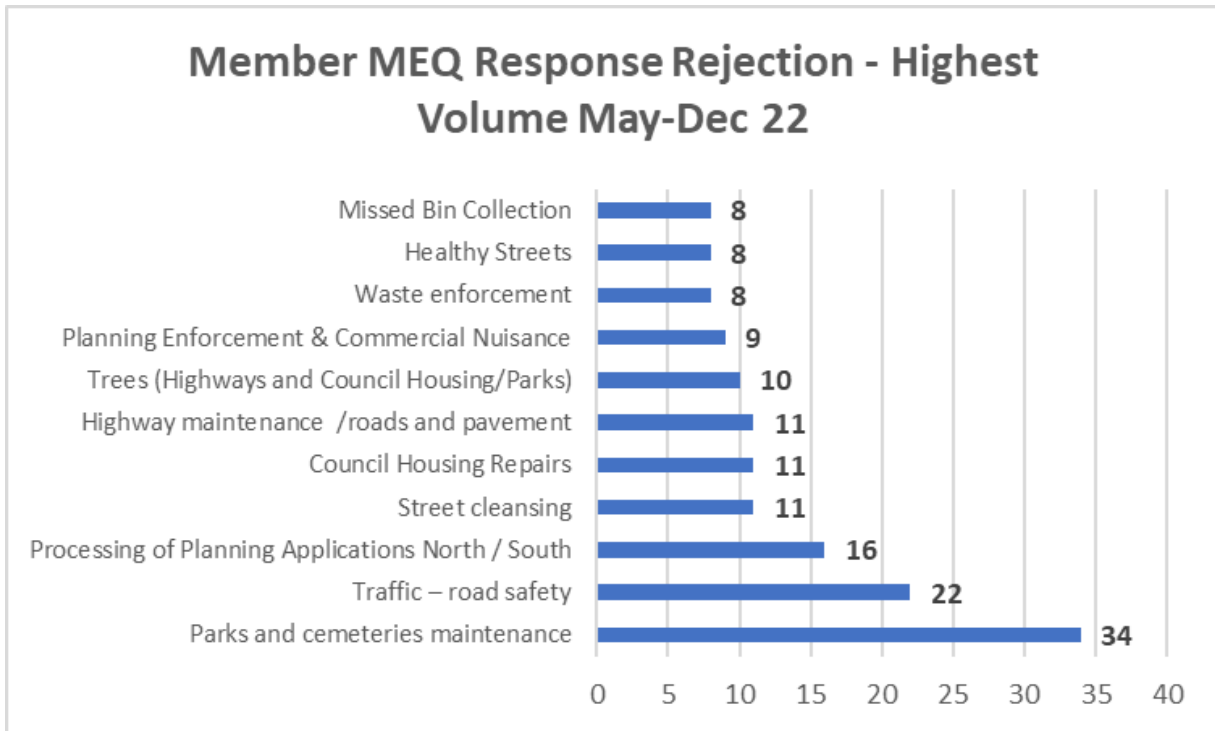
4.8 Member Rejection Analysis

Members are now able to accept or reject an officer response which enables quality monitoring in addition to response time performance. Whilst there are some MEQ category synergies between time and quality performance, there are also some differences.

Similar to response time performance, rejection volumes compared to rejection percentage of total MEQs received differ.

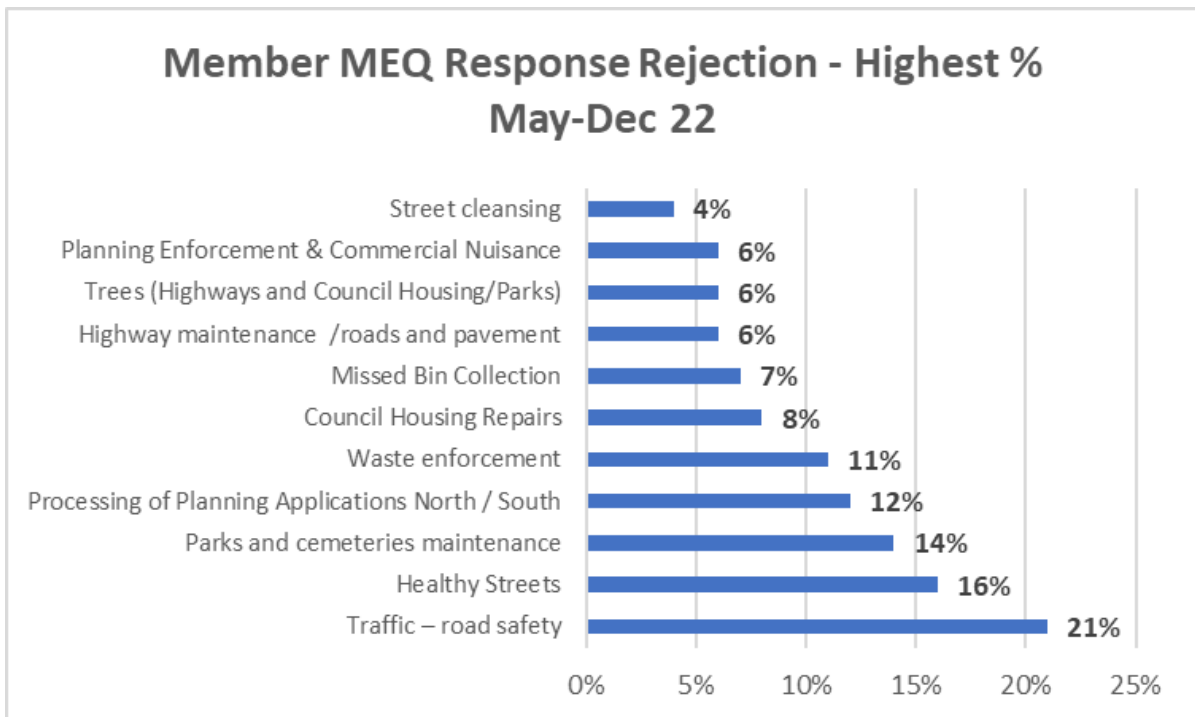
In terms of volume, parks and cemeteries received the highest number of rejections (34), followed by traffic – road safety (22) and processing of planning applications north/south (16).

Figure 6



However, when rejections are viewed as a % of total volume received per MEQ category, the running order changes again.

Figure 7



Traffic – road safety moves from 2nd to 1st position. Parks and cemeteries maintenance remains in the top 3, moving to 3rd position. Healthy streets received

the second highest percentage of rejections. Yet, its on time KPI performance was the strongest organisationally. Healthy streets not only answered 100% of MEQs on time, but also received the largest volume compared to other categories with 100% on time response rate.

Traffic – road safety had comparatively little response time performance issues with 9% (9) late responses. However, rejection levels were second highest.

However, parks and cemeteries maintenance remains a concern both in terms of response time and Member rejections. The MEQ category featured in the top three for both volume and percentage of rejections.

Rejection reasons were primarily due to response quality, for example insufficient detail or failure to answer all points raised.

4.9 Improvement Actions

Targeted improvements are being undertaken at a service level to increase MEQ response time performance. Firstly, towards the end of 2022, a service review took place for Grounds Maintenance and Street Cleansing, identifying a number of immediate service improvements and a longer-term transformation programme. This included a review of administrative resource which identified additional capacity required to manage parks & cemeteries maintenance and street cleansing MEQ responses. Dedicated admin resource managing MEQ responses will improve response times. It will also increase supervisor capacity be outside the office and supervising staff more frequently, as well as quickly addressing service quality issues and ultimately preventing these occurring, thereby reducing MEQ volumes. Additionally, resource deployment has been reviewed in town centres and increased to address some of the highlighted issues; and a dedicated team has been identified and deployed to focus on litter bins. These proposals are currently being finalised for internal review and approval during Q4.

Secondly, a recent restructure has moved the Waste Enforcement team under the wider Waste Services umbrella. In addition to a review of service provision, economies of scale will provide additional administrative capacity to improve the handling of MEQs and contribute towards improved response timescale performance.

Thirdly, a detailed analysis of Q3 MEQ late responses has been provided to each department. Departmental MEQ teams are now conducting further investigations to identify root causes and design effective improvement actions with specific services/teams as appropriate.

Lastly, actions to improve MEQ response quality are underway. A bi-annual corporate report providing detailed analysis of MEQ rejections is shared and discussed at EMT (Executive Management Team). Additionally, each department receives a monthly MEQ rejection report for DMT (Departmental Management Team) to review and action. Based on MEQ Member response learning, a good practice guide has been created and is available to all MEQ responding officers, providing practical examples and accompanying guidance to improve response

quality. MEQ response training is currently being designed which includes online self-learning through the organisation's staff training system. Furthermore, departments are devising any subsequent, targeted training to address skills gaps and specific service and team needs.

Appendices

Corporate Complaints:

- **Appendix 1** Complaints Annual Report 2021-22: Improvement Actions & Progress Update Table
- **Appendix 2** Missed Bin Collections: New KPI Table Q1-Q3 2022/23 Results

MEQs:

- **Appendix 3** MEQ Departmental Late Response Breakdowns May-Dec 22
- **Appendix 4** Highest Volumes Received per MEQ Category
- **Appendix 5** MEQ Category Late Response Analysis

Appendix 1 Complaints Annual Report 2021-22: Improvement Actions & Progress Update Table

Place Department			
Name & Annual Report Ref	Improvement Action (July 2022)	Progress Update (January 2023)	Additional Improvement Actions Planned/Undertaken
Council Housing Repairs Service (5.1)	New Customer Support Team now in place who have completed full induction and training.	This action has been implemented	In addition, the following improvement actions were also identified and implemented: <ul style="list-style-type: none"> - Promoting Enfield Connected for customers to submit complaints (rather than using email) to strengthen a holistic view of the customer and improve individual customer experience. - Monitoring and reporting on complaint themes in order that we can use the learning to improve our services - Transitioning to the new complaints case management system (Verint) to improve record keeping and complaints management - Additional category added ('damp and mould') to strengthen complaint reporting and targeted learning to inform service improvements
	Implemented a new process for managing complaints which includes calling the customer when the complaint is received to understand the resolution; full background checks to understand the history of the complaint and the whole issue (to ensure holistic approach across multiple teams when resolving the issue); and weekly meetings with relevant Team Managers to discuss complex complaints and agree next steps.	The new process is in place including weekly team meetings regarding complex complaints. This action has been implemented.	
	Tracking follow on actions and progress to ensure that the repair is completed and identified learning is shared with the team.	Follow on actions and progress are now being tracked. This action has been implemented.	
	All the Housing Resolution Team have completed external HQN (Housing Quality Network) training to improve repairs diagnosis process thereby increasing the first time fix rate and reduce delays.	External training completed. This action has been implemented.	
	Repairs Operations Team are carrying out post inspections to check the quality of the works and address issues thereby improving repair quality	The post inspections process is now in place. This action has been implemented.	
Name & Annual Report Ref	Improvement Action (July 2022)	Progress Update (January 2023)	Additional Improvement Actions Planned/Undertaken
Housing Advisory Service (5.2)	To address accommodation suitability issues, Temporary Accommodation standards are undergoing improvement through the service's Inspection Regime.	In December 2022, the service area responsible for ensuring temporary accommodation meets existing minimum standards and residents can access appropriate support, underwent a service restructure. The new Market Management team is responsible for ensuring that temporary accommodation meets existing minimum standards, that additional standards are met for B&B accommodation and that homeless households access basic services. These measures are vital to ensure that temporary accommodation is of as high a standard as possible, and that homeless people are enabled to live as normal a life as possible while they wait for an offer of move -on housing.	In addition, the following improvement actions were also identified and implemented: <ul style="list-style-type: none"> - The Housing Advisory Service is also part of the Council-wide Damp & Mould (D&M) Taskforce. Temporary Accommodation households can be vulnerable, sometimes overcrowded and often have large amounts of belongings which are particularly at risk. The service is reviewing previous complaints relating to D&M to check the situation currently in the property. - There is also an information programme being delivered as part of the new Market Management service roll out to ensure all staff understand that it is no longer permissible to not take action on D&M
	In addressing complaints relating to staff conduct and communication a Quality Management Team has been created and recruited to. The team is responsible for delivering customer service training including the new corporate Mary Gobar training programme. The team will review repeated episodes of such complaints and ensure that these are escalated quickly to senior management for further investigation and performance management.		

		<ul style="list-style-type: none"> - Housing Standards team who lead on compliance and inspections. - Housing Access team responsible for the allocation of suitable accommodation / ensuring offers of temporary accommodation and PRS are compliant with statutory suitability requirements) - Housing Solutions team who are the single point of contact for households owed Main Duty in Temporary Accommodation. <p>The Quality Management team continue to monitor and review complaints relating to staff conduct and communication and ensure that these are escalated quickly to senior management for further investigation and performance management. There are weekly meetings in place with operational managers to identify any training and developments needs to address any themes. All staff have been nominated to attend 'Customer Service Training in a Changing World' to improve their skills, deliver consistent service excellence and improve our customer experience. This training is scheduled to be rolled out early 2023.</p>	<p>complaints due to the perception they are being caused by 'lifestyle issues'.</p> <ul style="list-style-type: none"> - Oversight of D&M complaints is also taking place to embed that culture change. Additionally, Members have been asked to code their MEQs to allow for prioritisation of these issues.
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Name & Annual Report Ref	Improvement Action (July 2022)	Progress Update (January 2023)	Additional Improvement Actions Planned/Undertaken
Waste Operations (5.3)	Reviewed service areas and rationalised service provision. In line with these findings, recruitment is currently underway to reduce dependency on agency staff which will support improved service delivery	Recruitment to many permanent positions has been completed resulting in a significant reduction of agency staff numbers. Further reviews of the use of agency workers will continue to ensure appropriate use and numbers are maintained.	N/A
	Missed Bin transformation project is underway throughout 22/23 to understand poor performance root causes and design solutions which will improve the customer experience and significantly reduce failure demand	<p>The project identified a number of technology, resource, procedure, information management and communication challenges negatively impacting the customer experience and contributing towards complaints. Improvement actions were designed to address these issues. A number of these have been implemented, whilst others will be implemented by June 2023. These are as follows:</p> <p>Actions Implemented:</p> <ul style="list-style-type: none"> - In-cab (waste collection vehicle) technology rolled out to all crews supported by additional training and user support to embed correct use - Technical enhancements implemented allowing residents to report a missed collection before 4pm - Improve multi-disciplinary team involving Waste Customer Experience and Digital services to 	<p>Continue with improvement action implementation by June 2023 whilst monitoring impact on new KPI targets.</p> <p>Implement the recommendations of the reviews of Waste, Street Cleansing and Parks & Open Spaces reviews.</p>

		<p>resolve customer queries at first point of contact</p> <ul style="list-style-type: none"> - Designed new KPIs to performance monitoring for missed bin collections - Free replacement bins now provided to residents when existing bin is damaged - Free recycling bins and online request forms now available on website <p>Ongoing Actions (June 2023)</p> <ul style="list-style-type: none"> - Review and update all relevant policies and procedures to capture improvements/changes and cascade to all supervisors and staff to ensure these are applied - Improve guidance to residents and officers ensuring shared understanding of service offer, bin presentation, contamination guidance etc. - Streamline processes for requesting a missed collection - Improve customer online forms when reporting missed bin & assisted collections - Review vehicle vs road allocation to enable narrow routes to be accessed 	
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Resources Department

Name & Annual Report Ref	Improvement Action (July 2022)	Progress Update (January 2023)	Additional Improvement Actions Planned/Undertaken	
Financial Assessments and Income & Debt Service (5.4)	Communication & transparency: website updates have increased in frequency and new initiatives are being updated in a timely manner. The service has learned to ensure the information on new schemes such as the Council Tax Rebate is on various social media platforms, website etc. A review of correspondence is underway with the focus on clearer messages and details of the processes in practice (which are also published on the website to improve transparency).	<p>Additional online information now available:</p> <ul style="list-style-type: none"> - Household Support Fund - Test and Trace payment scheme <p>Improvements to the website also include blue badge, claiming Housing Benefit/Council Tax Support and discretionary schemes (DHP and CTSH)</p> <p>Contact with customers via SMS and more 'up front' communications with residents and businesses is now in place.</p>	<p>Future planned improvements include:</p> <ul style="list-style-type: none"> - Improving scheme claiming processes to make these more customer friendly - Introducing a new self-service portal for customers <p>Reviewing language in all notification letters including Housing Benefit/Council Tax Support, Adult Social Care Financial Assistance and Blue Badge to support customers' understanding of decisions made</p>	
	Council tax payments: The Service is working with residents to assist with longer payment arrangements and support with multiple debts. A review of communications to residents is planned for 22/23. Comprehensive training provided for new Council Tax officers is underway. A review of systems technology (CIVICA On Demand) supporting the service is also required.	A project is in place to review the technology requirements due for completion by March 2024.		
	Service Quality: Staff recruitment is ongoing although remains a challenge due to market forces and therefore supported by external CIVICA on Demand		Plans are in place to implement resource changes by March 2024.	

	<p>resource. An additional 2 Enforcement companies have been appointed which will improve competition and performance enhancement. A self-service portal for benefits, Council Tax and NNDR is planned for implementation during 22/23 ensuring customers have more ownership of their accounts. The system will allow residents and businesses to self-serve enabling faster turnaround times. A new IT system to improve the workflow for concessionary travel is also requested designed to increase the response rate.</p>	<p>Self-service portal project will support customers to transact 24/7 resulting in transactional automation regarding customer claims and accounts.</p> <p>From April 2022 we have increased the number of dates businesses can pay by Direct Debt from 2 to 4 days.</p> <p>Single view of debt principle: improving operational processes to support residents and businesses with multiple debts (e.g. Rent and Council Tax arrears) to address multiple debts in one phone call. This new process is currently in place in the Rents team and the same principle will be shared with Council Tax team once training is complete. The single view of debt principle will follow further across debt streams during FY2023/24.</p> <p>Website improvements regarding accessibility of information and digital customer improvements referenced under 'Communications & Transparency' will improve service quality for Financial Assessments ensuring decision making is easier to understand reducing the number of customer queries and complaints.</p>	
Corporate (Multi-Department)			
Name & Annual Report Ref	Improvement Action (July 2022)	Progress Update (January 2023)	Additional Improvement Actions Planned/Undertaken
Response timescale performance (5.6)	New case management IT system to automate manual processes, improve data and performance insight	Case management system implemented in July 2022. Automated processes increase as a result compared to previous system (e.g. automatic population of e-form into case management system) and opportunities to improve initial complaints handling (e.g. providing access to Customer Contact Centre allowing them to update the system on the customer's behalf).	There are opportunities to increase complaints submission via e-forms which will improve processing efficiencies further: <ul style="list-style-type: none"> - Website updates are planned over the coming months to encourage e-form submission. - Actions are underway to ensure the Customer Contact Centre have the correct systems access allowing them to update the system on the customer's behalf (complaints received via telephone) also increasing initial processing efficiencies.
	Implementation of new resource structures and processes to increase performance and increase targeted improvements at service levels	Dedicated departmental resource structures for corporate complaints went live on 5 th May 2022. In July 2022, first stage response timeframes reverted back to pre-Covid timescales of 10 working days to ensure practices were appropriate realigned.	Continue roll out of support programme to improve complaints handling including response times and quality.
		Procedures, reporting, guidance and training are being developed and implemented in order to continue to drive	

		performance improvements for complaints handling across departments.	
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Appendix 2 – Missed Bin Collections: New KPI Table Q1-Q3 2022/23 Results

Indicator	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Targets
Missed Collections													
Total Number of Scheduled Collections	810,600	849,200	849,200	810,600	887,800	849,200	849,200	849,200	656,200				
Total Missed Collections	1,382	1,420	2,029	1,466	1,786	1,615	1,609	1,647	1,154				1315
% Total Missed Collections	0.17%	0.17%	0.24%	0.18%	0.20%	0.19%	0.20%	0.19%	0.18%				0.17%
Food Missed Collections	336	248	395	365	379	339	359	458	230				315
% Food Missed Collections	0.09%	0.06%	0.10%	0.10%	0.09%	0.09%	0.10%	0.12%	0.08%				0.08%
Garden Missed Collections	355	477	519	388	405	372	328	335	137				200
% Garden Missed Collections	0.56%	0.72%	0.79%	0.62%	0.59%	0.56%	0.52%	0.51%	0.27%				0.30%
Recycling Missed Collections	405	405	538	371	523	490	567	520	454				450
% Recycling Missed Collections	0.22%	0.21%	0.27%	0.20%	0.26%	0.25%	0.30%	0.27%	0.30%				0.23%
Refuse Missed Collections	286	290	577	342	479	414	355	334	333				350
% Refuse Missed Collections	0.15%	0.15%	0.29%	0.18%	0.23%	0.21%	0.19%	0.17%	0.22%				0.18%
Ave. Missed Collections Per Working Day	65.81	64.55	92.23	69.81	77.65	73.41	76.62	74.86	67.88				
Ave. Missed Collections Per Working Day / Per Crew	2.27	2.23	3.18	2.41	2.68	2.53	2.64	2.58	2.34				
Outside SLA:													
Missed Collections Collected Outside SLA	91	132	129	173	199	196	136	219	295				139
% Collected Outside SLA	6.62%	9.30%	6.38%	11.79%	11.16%	12.15%	8.47%	10.62%	15.58%				
Repeat Missed Collections:													
% Total Repeat Missed Collections (Quarterly)			11.69%			15.90%			14.08%				
% Food Repeat Missed Collections (Quarterly)			11.21%			10.75%			14.61%				
% Garden Repeat Missed Collections (Quarterly)			13.35%			15.89%			11.75%				
% Recycling Repeat Missed Collections (Quarterly)			11.58%			21.03%			14.93%				
% Refuse Repeat Missed Collections (Quarterly)			10.47%			14.98%			14.09%				

Appendix 3 – MEQ Departmental Late Response Breakdowns May-Dec 22

Departmental MEQ Late Response Breakdowns

Figure 8

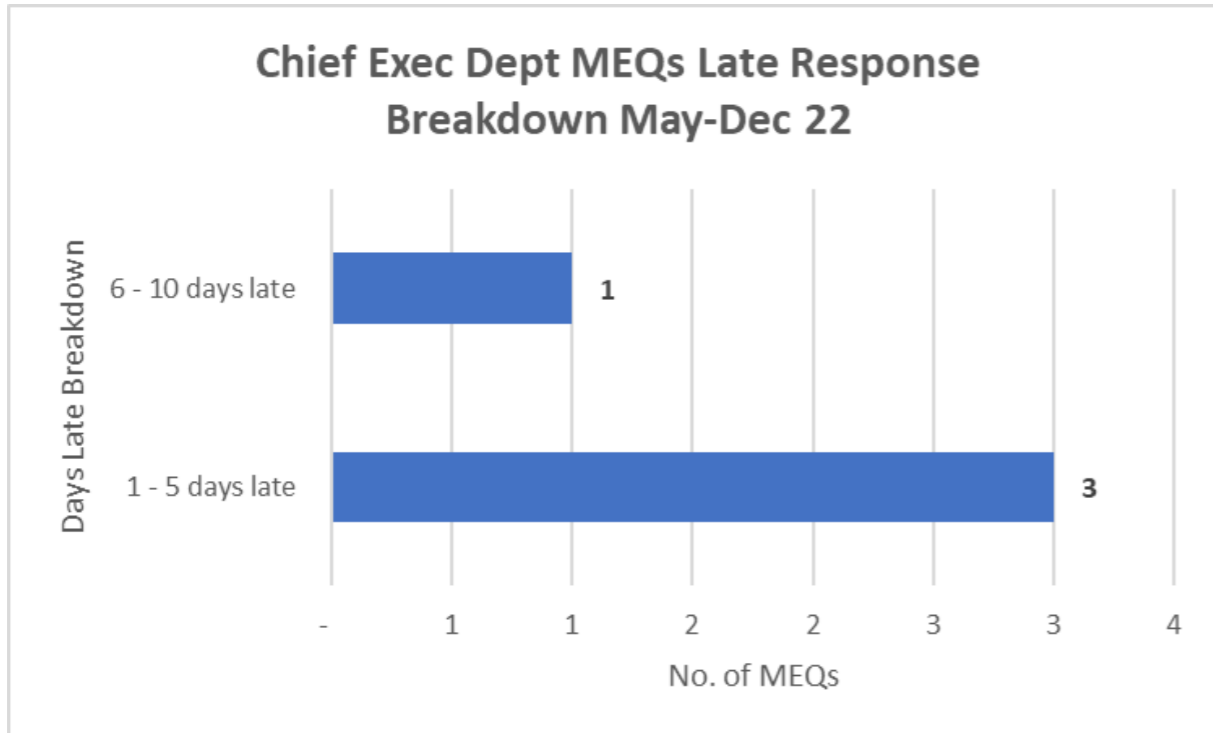


Figure 9

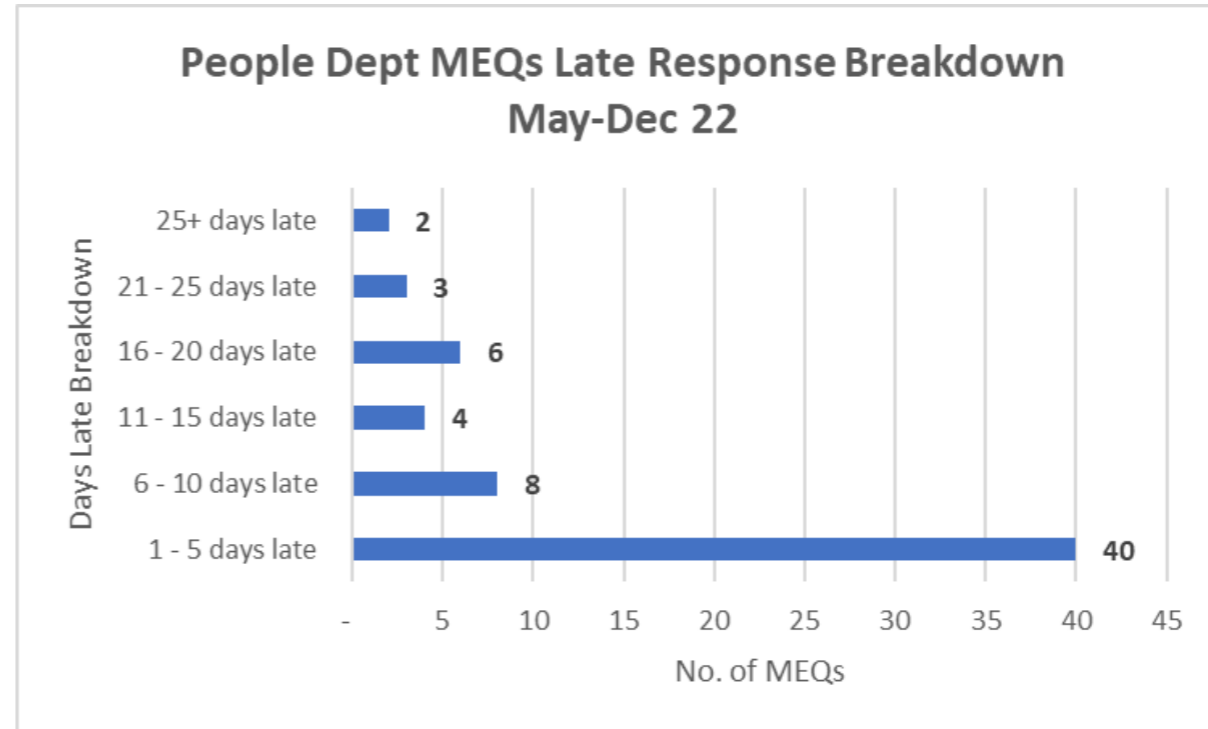


Figure 10

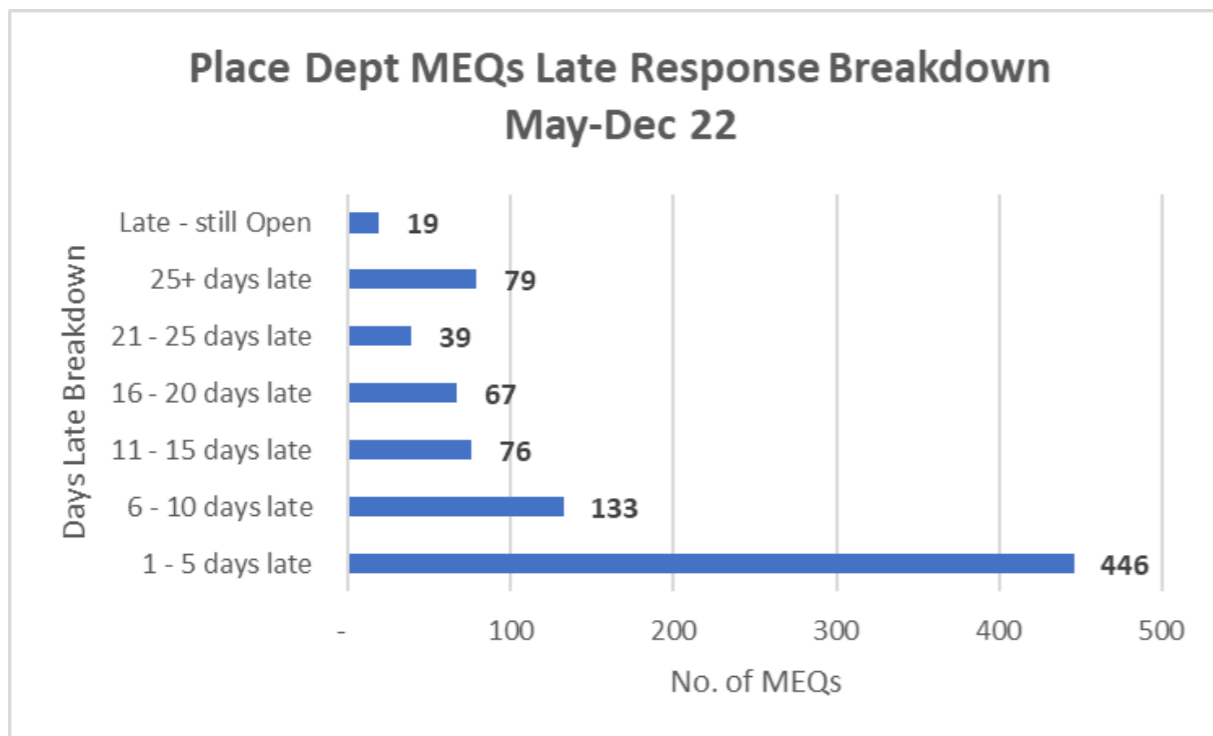
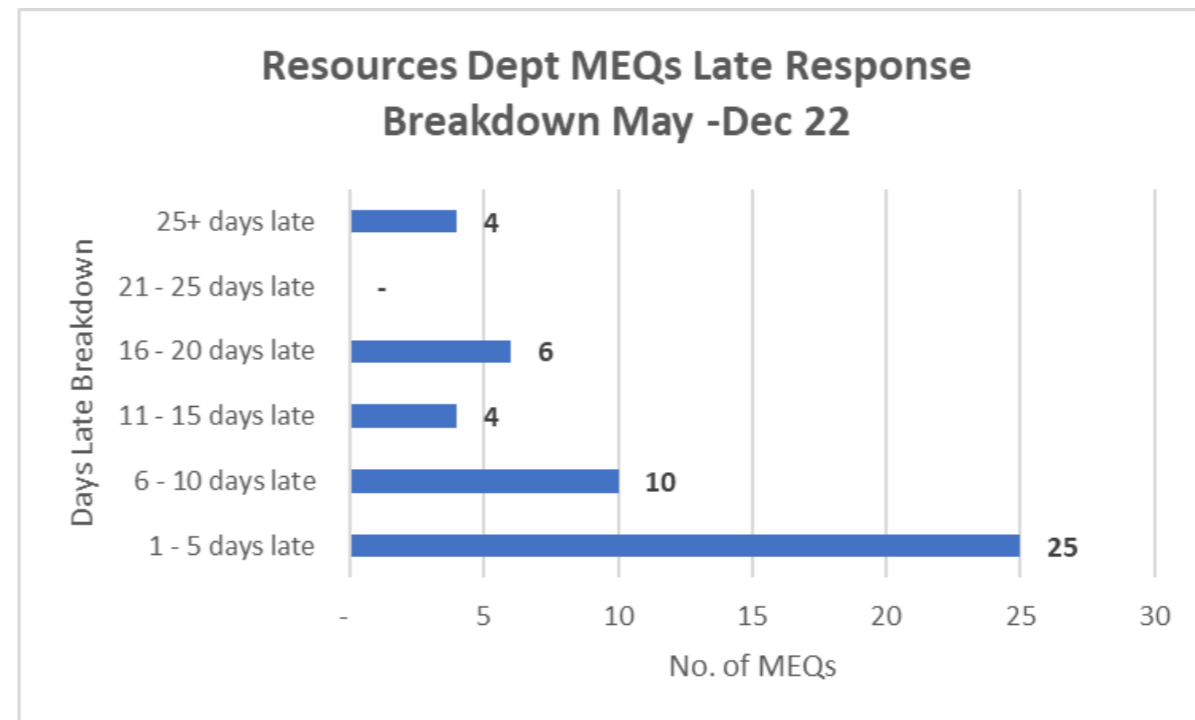


Figure 11



Appendix 4 - Highest Volumes Received per MEQ Category

Figure 12

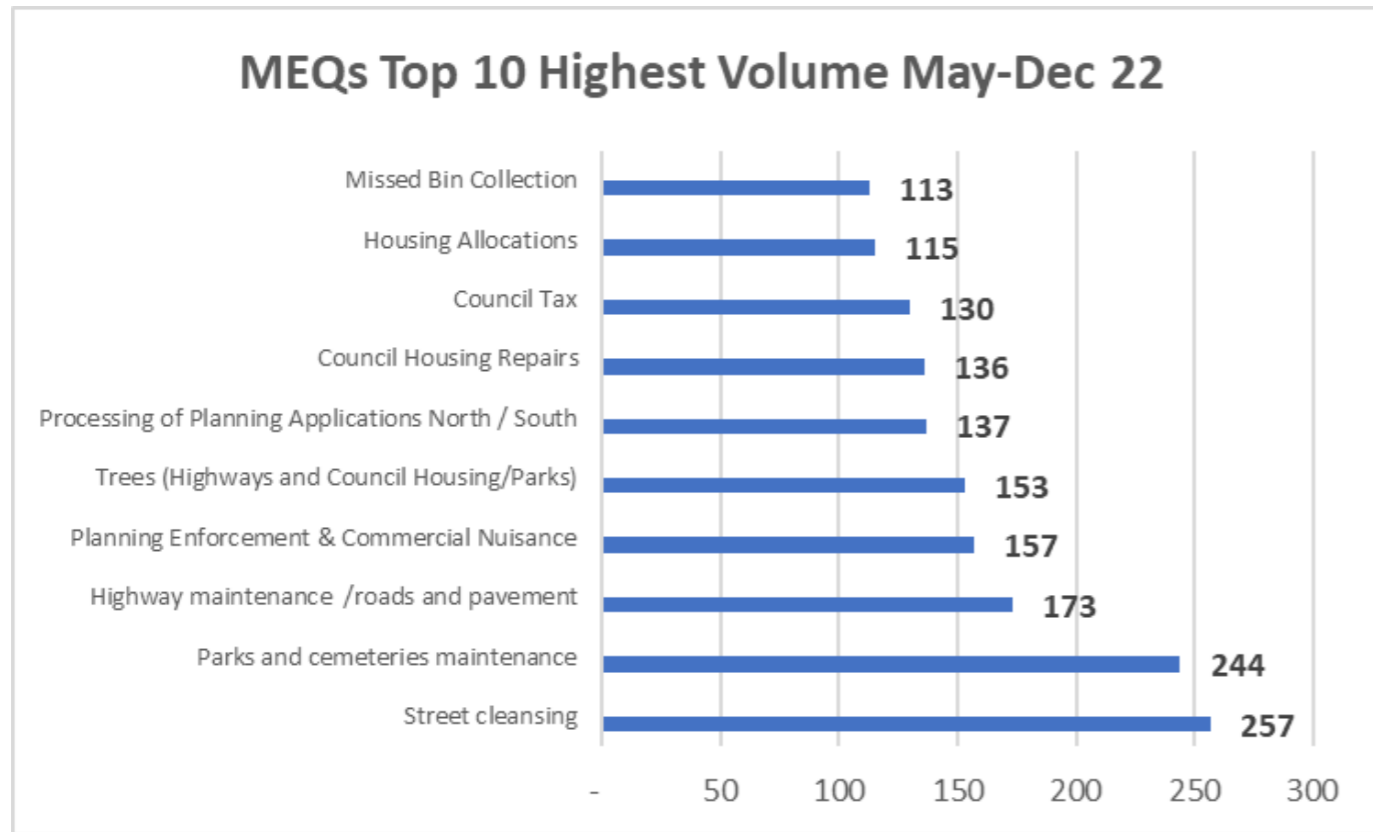
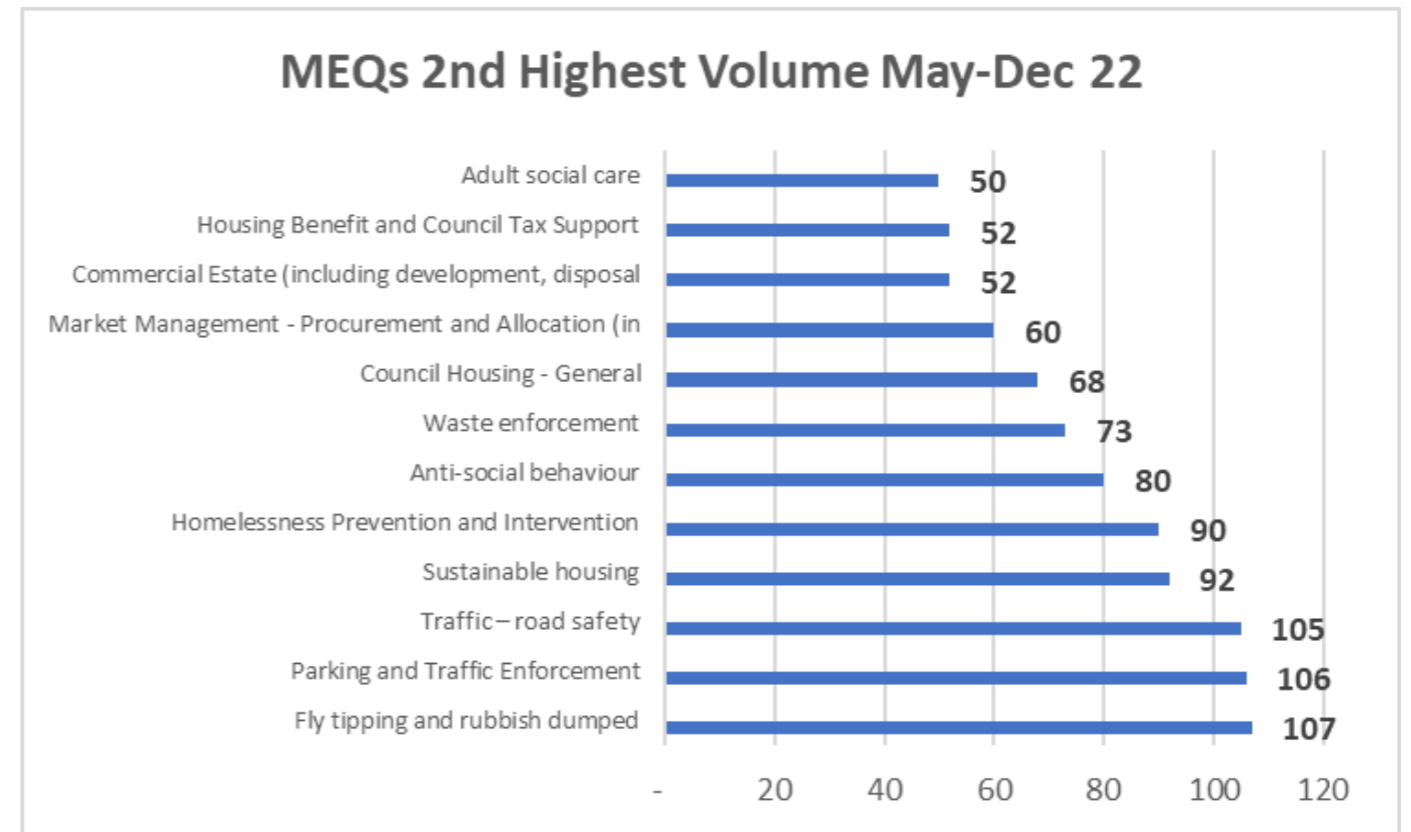


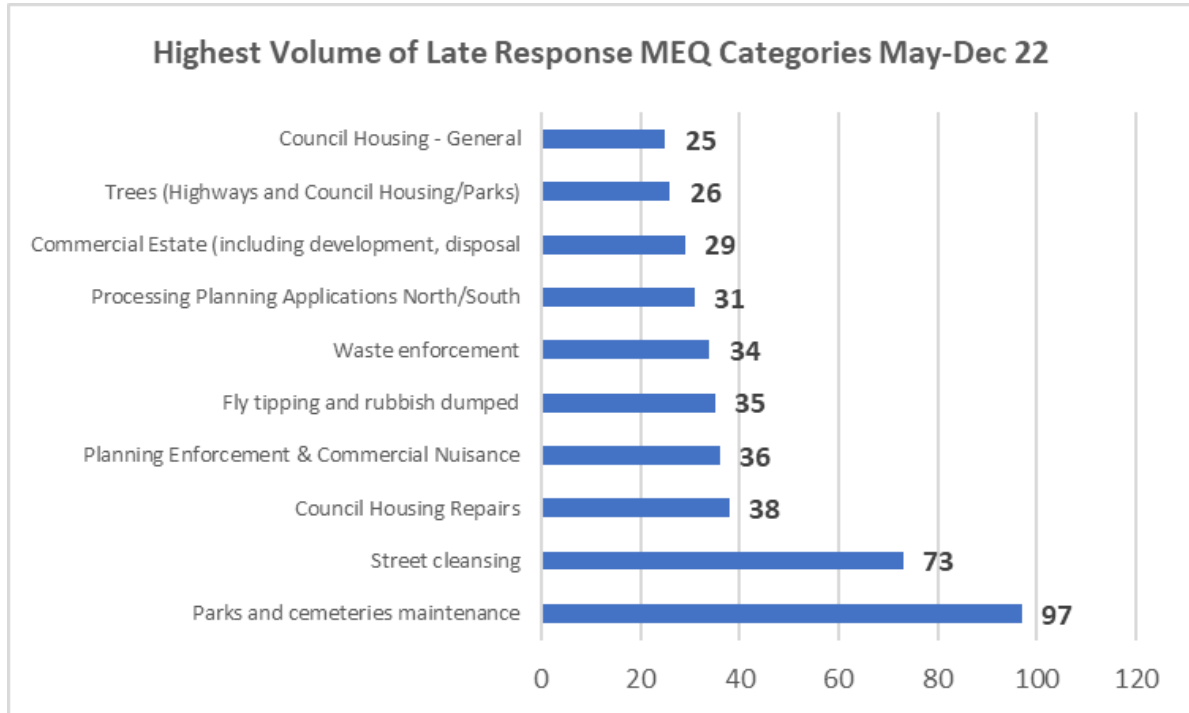
Figure 13



Appendix 5 – MEQ Category Late Response Analysis

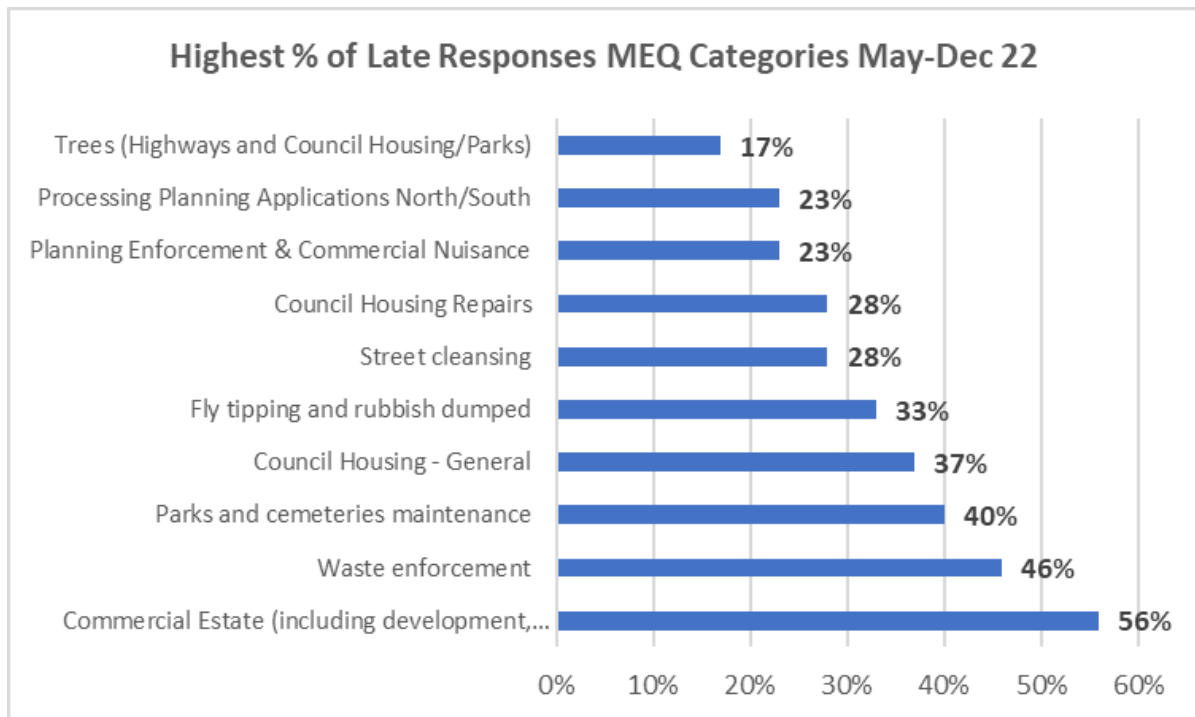
At an MEQ category level, parks & cemeteries had the highest volume of late responses (97) followed by street cleansing (73) and Council Housing repairs (38). The below graph lists the first ten MEQ categories with largest late response volumes:

Figure 14



However, when volumes are viewed as an overall % of MEQs received per category, parks & cemeteries category drops to third position and is replaced by Commercial Estate at 56%.

Figure 15



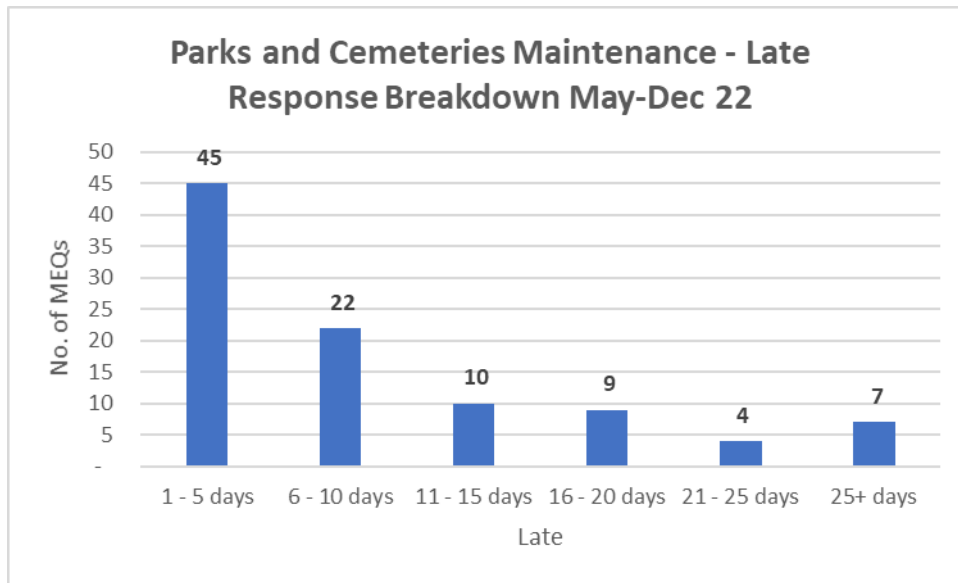
Waste enforcement moves from 6th to 2nd place. Notably Council Housing general moves from 10th to 4th position whilst flytipping and dumped rubbish remains in 5th place.

Extent of late responses

This section analyses specific MEQ categories with high volume and high % of late responses to identify the extent to which responses were late.

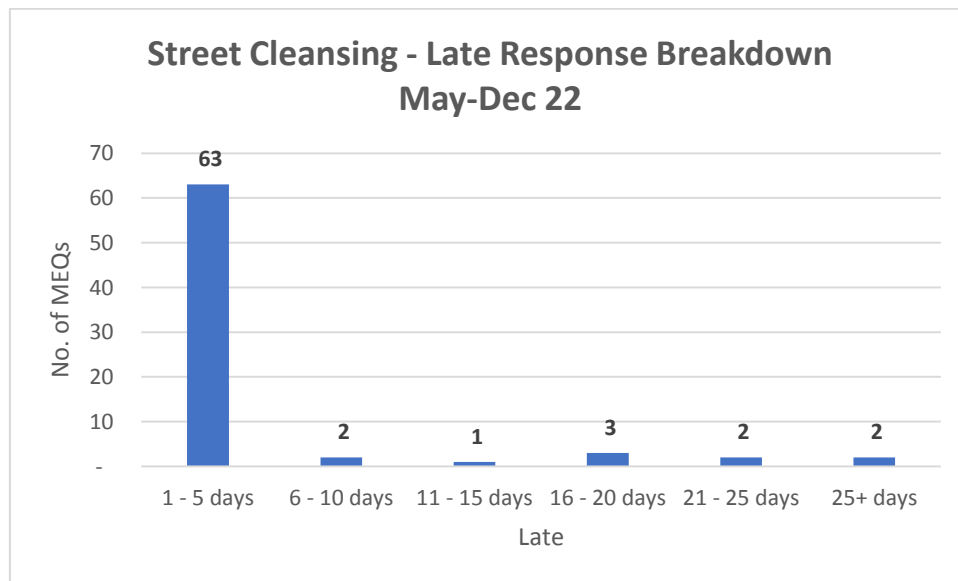
Firstly, parks & cemeteries were mostly 1-5 days late (45). This volume dropped by half for 6-10 days late. It also had the second highest number of MEQs over 25 days late (37 days on average). The highest was playground equipment maintenance with 8 over 25 days late (35 days on average).

Figure 16



Secondly, street cleansing, it is notable that the vast majority of responses (63) were 1-5 days late with relatively few responses across the remaining timeframes.

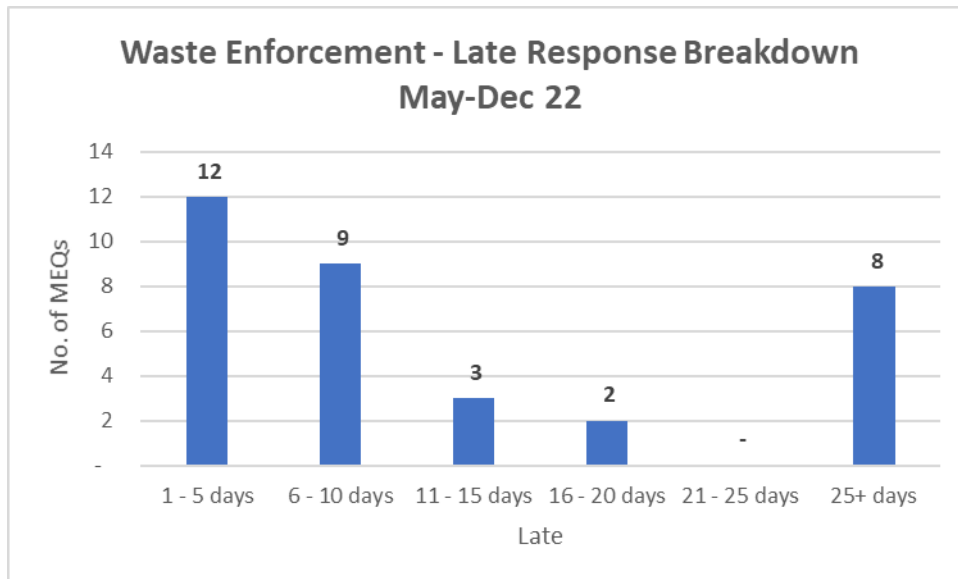
Figure 17



Both MEQ categories come under the same service area within Place department.

Thirdly, waste enforcement responses were mostly 1-5 and 6-10 days late. However, there were also comparatively large volumes over 25 days late (35 days on average).

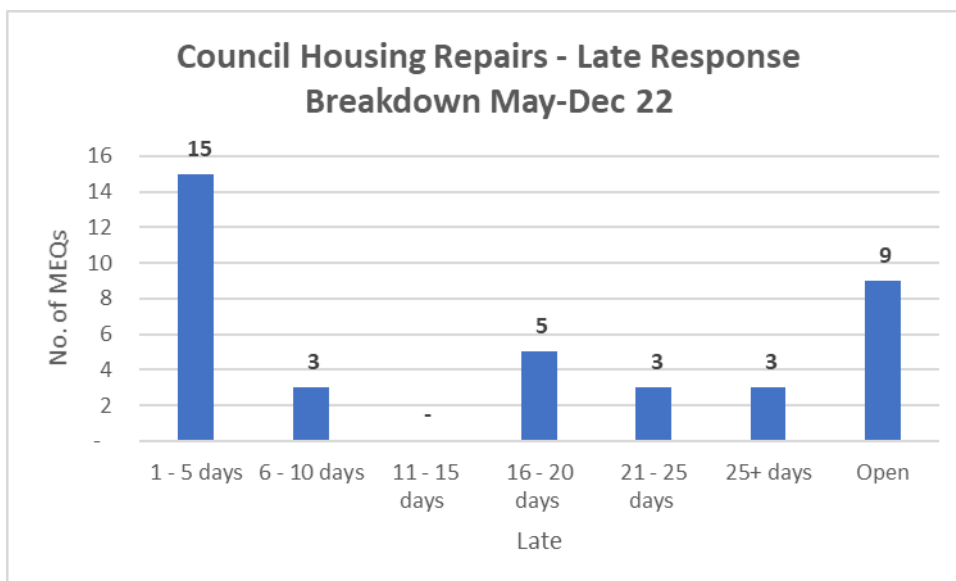
Figure 18



Fourthly, Council Housing repairs late response timeframes were split between either 1-5 days late or across the remaining breakdown categories. However, it should be noted that 9 were late but remained unanswered at the time of data analysis (marked as 'open' in the below graph). Therefore, the length of time taken to respond to these outstanding MEQs will change the lateness breakdown.

Figure

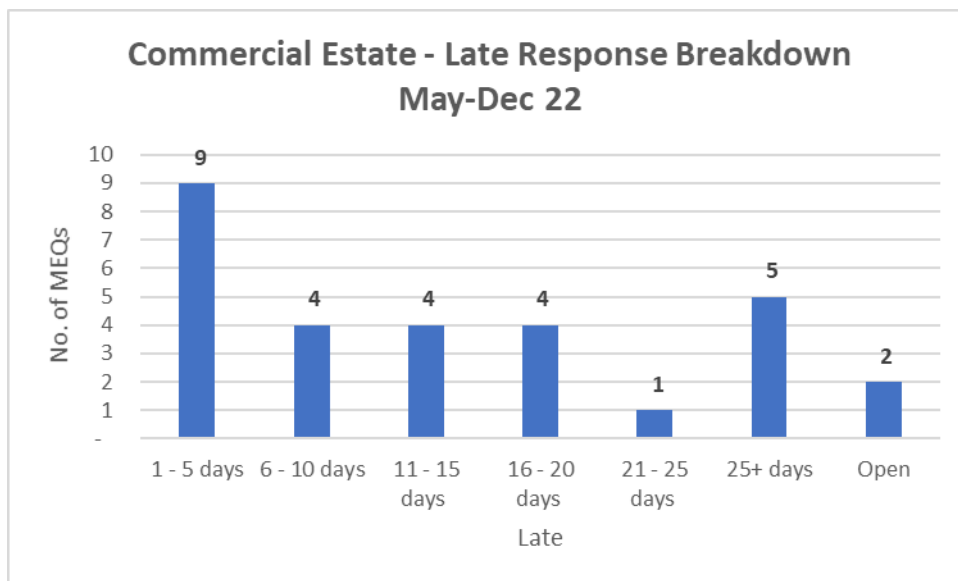
19



Lastly, commercial estate responses were more evenly spread across the breakdown categories. 2 were late, but at the time of data analysis, remained unanswered and are listed below as 'open'.

Figure

20



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London Borough of Enfield

Report to:	General Purposes Committee
Date of Meeting:	16 March 2023
Cabinet Member:	Cllr. Leaver, Cabinet Member for Finance & Property
Directors:	Fay Hammond, Executive Director Resources
Report Author:	James Newman Director of Corporate Finance
Ward(s) affected:	N/A
Key Decision Number	N/A
Implementation date, if not called in:	N/A
Classification:	Part I Public
Reason for exemption	N/A

Purpose of Report

1. London Borough of Enfield has open, unaudited accounts for the three financial years 2019/20, 2020/21, and 2021/22. This report provides an update on the audit status for each year of open accounts, plus commentary on preparation of the 2022/23 accounts closure process.

Recommendations

- I. To note the information provided within this report on the progress of audit of LBE's open sets of accounts since January GPC.
- II. To note the current accumulated backlog of three years of open, unaudited statement of accounts.
- III. To note the approach to be taken for 2022/23 accounts closure
- IV. To formally request from BDO an update at the June GPC detailing their audit plan for completing the audits and the staff resourcing strategy to provide targeted progress.

2. General Purposes Committee is recommended

Background and Progress to Date

3. A core General Purposes Committee role is to review the financial statements, external auditor's opinion and reports to members, and monitor management action in response to the issues raised by external audit.
4. GPC are familiar with the backlog of LBE's open, unaudited statement of accounts (including Pension Fund) for the financial years 2019/20, 2020/21 and 2021/22. The focus remains on working with our external auditors, BDO, to finalise the audit of 2019/20, which then allows progress onto the audit of 2020/21 and subsequently 2021/22. The remainder of this report provides an update on each year and includes commentary where appropriate on where and how officers are improving the Council's position in relation to delays in the auditing of the accounts moving forward. With the end of the 2022/23 financial year coming close, this report will also provide commentary on the approach for closing the accounts for 2022/23, which is complicated by prior year accounts remaining open.

2019/20 Statement of Accounts Audit

5. The finalising of the audit of LBE's 2019/20 accounts (including Pension Fund) remains of critical importance, given time elapsed since publication of the draft version, and being the first item on the critical path through audit of open accounts. Whilst BDO had previously begun to audit 2020/21 with 2019/20 still open back in March 2022 (before turning attention to NHS audits), BDO have made it clear in subsequent months that 2019/20 now needs to be closed before work on the 2020/21 audit recommences.
6. At the point at which reports were being prepared for the March 2023 GPC, there were five areas of work to be resolved, including one new issue identified by LBE finance staff as part of the processes undertaken in preparation for the 2022/23 accounts closure process.

- i. In relation to infrastructure assets, CIPFA has issued guidance in January following the Statutory Instrument which was issued in December. Audit firms are reviewing the guidance and implications. At the time of writing this report no Local Authority Accounts have been signed off which includes these changes. Until the BDO have considered and agreed the implications for the Council's accounts this will continue to delay the sign of the 2019/20 accounts.
 - ii. Schools and Other Land and Buildings assets where valuations show significant variances between the latest and previous valuations. LBE officers are working closely with the Council's external valuers and property colleagues to resolve the issues. We will provide a further update at the GPC meeting on progress
 - iii. HRA garage valuations, the HRA garage valuations have not been updated for a number of years. When the valuations were commissioned as part of the 2022/23 valuations process it became clear that the valuations changes could result in a significant change which may impact prior years accounts. The work to assess the valuation changes and assets is in progress.
 - iv. LBE responses to BDO EQCR (Engagement Quality Control Reviewer) review this has been delayed whilst the assets work is in progress as the outcome of the changes could also impact this work.
 - v. BDO internal quality reviews by the EQCR of housing assets Beacons, Pension Fund and other audit work are in progress but have not been completed at the time of writing this report.
7. The addition of the work on garages extends the timeline for finalising audit of the 2019/20 accounts further and may result in adjustments to opening and closing balances for future years, but in so doing tightens and improves baseline asset information further, reducing risk of problems for future years.

2020/21 Statement of Accounts Audit

8. As was reported to June 2022 GPC, BDO completed the first phase of their audit of LBE's 2020/21 main accounts over February and March 2022, focusing primarily on fieldwork relating to Property Plant and Equipment. The second phase of the audit recommenced on 7 November with the first week spent on the audit planning. The focus of the audit up to the end of January was on Property, Plant and Equipment, sample testing of transactions and reviewing the working papers and samples submitted to BDO earlier this year. The Pension Fund accounts audit commenced in December and work continued into February. The Pensions audit work is around 70% complete and remaining work will be completed when the audit restarts after the NHS audits in late July.

9. BDO's work on the 2020/21 audit has now been substantively paused and will not recommence until late July after the NHS audits have been completed. This is in part to enable 2019/20 accounts to be finalised but also due to ongoing BDO staff resourcing pressures. LBE have asked BDO to provide an audit plan for the remaining 2020/21 audit work and the timelines assuming the audit restarts in late July. LBE have also requested that BDO undertake a pattern of work which would enable longer unbroken concentration of audit work thus avoiding ongoing changes to the audit team.

2021/22 Closure of Accounts update

10. The 2021/22 accounts were published on 31 July, in line with the statutory deadline, and the link to the accounts circulated to GPC members. However as already outlined with this report, BDO's sequential working through of LBE's open statements of accounts from earliest to latest means there will be a considerable wait for the audit of the 2021/22 accounts, with 2019/20 and 2020/21 to be finalised first.
11. It should also be noted that, with 2019/20 and 2020/21 accounts remaining open, the opening balances for the 2021/22 financial year have not been formally signed off and remain subject to review.

2022/23 Closure of Accounts – process

12. The notable change for the closure of accounts process for 2022/23 is that the statutory deadline for publication of draft accounts reverts to 31 May, two months earlier than was the case for 2021/22. The deadline for audit of accounts has also reverted to 30 September 2023. There has been a recent DLUHC survey regarding the 31 May accounts publication deadline which is due on to close on 2 March.
13. This is a significant reduction in the timeline and has been reflected appropriately within the 2022/23 project plan. With such a sizeable condensing of timelines there are risks around meeting this deadline, particularly with resource spread more thinly as a result of ongoing work on prior open years.
14. The closedown process for 2022/23 is in progress and the position is being closely monitored.
15. LBE Officers are working to the statutory deadline. The revenue outturn position is progressing to timetable; however, the balance sheet and asset valuation position remains challenging as described above. The opening balances will change whilst the prior year accounts remain open. The Council replied to the recent DLUHC survey regarding the deadline explaining that the earlier deadline of 31 May will not impact on the resourcing challenges for external audit because BDO will be covering the NHS audits in June. Should the deadline date be moved this would have a positive impact on the continuous improvements underway and quality of the statement of accounts produced.

National statistics on accounts closure

16. GPC have been made aware of the capacity issues and challenges within the audit market nationally, and the conversations that LBE officers have had with Public Sector Audit Appointments (PSAA) who operate and manage the audit contracts between local authorities and the audit firms. As at 30 December 2022 (end of quarter three of 2022/23 financial year), the following statistics (table overleaf) were available on outstanding audits for the financial years between 2015/16 and 2020/21.

17. Enfield is one of 44 local authorities with open accounts for 2019/20, with 160 authorities having 2020/21 accounts open and 398 (which equates to 85% of all authorities using PSAA contract) having 2021/22 accounts open. The reversion to a 31 May draft publication deadline for 2022/23 is unlikely to improve performance.

Audit year Publishing date	Number of opted in bodies	Percentage of audits complete by publishing date	Number of audits by oldest year outstanding Total = 619	Number of audits outstanding per financial year
2021/22 30 Nov	467	12%	238	398
2020/21 30 Sep	474	9%	116	160
2019/20 30 Nov	478	45%	34	44
2018/19 31 Jul	486	57%	7	10
2017/18 31 Jul	494	87%	2	3
2016/17 30 Sep	497	95%	0	1
2015/16 30 Sep	497	97%	1	1

Next Steps/Actions

18. Finalising of the 2019/20 audit remains the priority. The transition over the last year to a permanent Chief Accountant and team has improved the position, through the accumulation of a knowledge base that is retained within the Council, with associated improvements to processes and systems in Finance and more widely (which BDO have noted). Whilst this has highlighted additional issues, such as the garages item mentioned above, there will be longer term benefit in resolving these issues, smoothing the way for accounts preparation and audit of future years. In addition, this will have wider organisational benefits such as improved knowledge of our asset base.

19. LBE finance staff are working with BDO and other Council officers to resolve the additional queries raised in respect of 2019/20 and any impact of the garage valuations changes. Regular meetings are taking place to review progress. We are now working towards the June GPC to resolve the 2019/20 issues, which would then unlock the recommencing of the

2020/21 audit in late July. However as is customary over the coming months, we will see most of BDO's resource being diverted to NHS audits between March to July and this could impact the 2019/20 accounts being finalised.

20. The finance team are currently focusing on resolving the 2019/20 asset issues and the 2022/23 accounts closure process.

Resources

21. Three years of open accounts continues to create sizeable pressures on the LBE Finance Team, and negatively impacts on preparation for the 2022/23 accounts closure process. Staff resources supporting the Accounts has been reviewed and a revised staff structure has been proposed to increase the level of support in this area.

Relevance to Council Plans and Strategies

22. The Council's Plan is delivered through resilient finances. The external audit is a process of testing and challenge, undertaken by an independent and external body against the local government statutory accounting framework, to ensure the annual accounts present a true and fair view of the Council's financial position.

Financial Implications

23. There are no direct financial implications beyond that an unqualified set of Accounts demonstrates that the Council is a 'going concern' and that any audit changes may materially affect the underlying net worth of the entity.

Legal Implications

24. The responsibilities for the framework within which local authority audits are conducted is the Local Audit and Accountability Act 2014. The Code of Audit Practice sets out what local auditors of relevant local public bodies are required to do to fulfil their statutory responsibilities under the 2014 Act. Schedule 6 of the Act requires that the Code be reviewed, and revisions considered at least every five years. A Code of Audit Practice came into force on 1 April 2020, after being approved by Parliament. The new Code applies to audits of local bodies' 2020-21 financial statements onwards: The detailed statutory Auditor Guidance Notes (AGNs) that will support the new Code are being drafted.

25. It is a requirement of the Local Government Act 2003 and the Accounts and Audit (England) Regulations 2015 for the Statement of Accounts to be produced in accordance with proper accounting practices.

26. The Accounts are prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom, which specifies the principles and practices of accounting required to give a 'true and fair' view of the financial position and transactions of the Council.

27. The Code sets out the proper accounting practices required by section 21(2) of the Local Government Act 2003. These proper practices apply to:

- Statements of Accounts prepared in accordance with the statutory framework by the Accounts and Audit (England) Regulations 2015

- The audit of those accounts undertaken in accordance with the statutory framework established by section 5 of the Local Audit and Accountability Act 2014.

Equalities Implications

28. There is no Equality impact arising from this report.

HR and Workforce Implications

29. There are no Workforce Implications arising from this report.

Environmental and Climate Change Implications

30. There are no Environmental and Climate Change implications arising from this report

Public Health Implications

31. There are no Public Health implications arising from this report.

Property Implications

32. There are no Property Implications arising from this report.

Safeguarding Implications

33. There are no Safeguarding implications arising from this report.

Crime and Disorder Implications

34. There are no crime and disorder implications arising from this report.

Other Implications

35. None.

Report Author: James Newman
Director of Corporate Finance

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London Borough of Enfield

Report Title	2023-24 Internal Audit Charter and 2023-24 Internal Audit Plan
Report to	General Purposes Committee
Date of Meeting	16 March 2023
Cabinet Member	Cllr Tim Leaver, Cabinet Member for Finance and Procurement
Directors	Terry Osborne, Director of Law & Governance
Report Author	Gemma Young, Head of Internal Audit & Risk Management Gemma.Young@Enfield.gov.uk
Wards affected	All
Classification	Part I Public

Purpose of Report

1. In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit and Risk Management has a responsibility to:
 - regularly review the Internal Audit Charter and to present this to the General Purposes Committee for review and approval
 - establish risk based plans to determine the priorities of the Internal Audit activity and to present these to the General Purposes Committee for review and approval.

Recommendations

- | |
|--|
| <ol style="list-style-type: none"> I. Agree the 2023-24 Internal Audit Charter II. Agree the 2023-24 Internal Audit Plan |
|--|

Report Author: Gemma Young
 Head of Internal Audit & Risk Management
 Gemma.Young@Enfield.gov.uk
 Tel: 07900 168938

Appendices

Appendix A: 2023-24 Draft Internal Audit Charter

Appendix B: 2023-24 Draft Internal Audit Plan

Background Papers

None

CE22-039

London Borough of Enfield Draft Internal Audit Charter January 2023

Purpose and mission

The purpose of London Borough of Enfield's Internal Audit team is to provide independent, objective assurance and consulting services designed to add value and improve the London Borough of Enfield's operations. The mission of Internal Audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight. The Internal Audit team helps the London Borough of Enfield accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

Standards for the Professional Practice of Internal Auditing

The Internal Audit team will govern itself by adherence to the Public Sector Internal Audit Standards and to the mandatory elements of The Institute of Internal Auditors' (IIA) International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing. The Head of Internal Audit and Risk Management will report periodically to senior management and the General Purposes Committee regarding the Internal Audit team's conformance to the Code of Ethics and the Standards.

Authority

The Head of Internal Audit and Risk Management will report functionally to the General Purposes Committee and administratively (i.e. day-to-day operations) to the Director of Law and Governance. To establish, maintain, and assure that the London Borough of Enfield's Internal Audit team has sufficient authority to fulfil its duties, the General Purposes Committee will:

- Endorse the Internal Audit team's charter.
- Endorse the risk-based internal audit plan.
- Endorse the Internal Audit team's budget and resource plan.
- Receive communications from the Head of Internal Audit and Risk Management on the internal audit team's performance relative to its plan and other matters.
- Approve the remuneration of the Head of Internal Audit and Risk Management on a contingency basis, for example due to a proposed change in grade or restructure.
- Make appropriate inquiries of management and the Head of Internal Audit and Risk Management to determine whether there is inappropriate scope or resource limitations.

The Head of Internal Audit and Risk Management will have unrestricted access to, and communicate and interact directly with, the General Purposes Committee, including in private meetings without management present where necessary.

The General Purposes Committee authorises the Internal Audit team to:

- Have full, free, and unrestricted access to all functions, records, property, and personnel pertinent to carrying out any engagement, subject to accountability for confidentiality and safeguarding of records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives, and issue reports.
- Obtain assistance from the necessary personnel of the London Borough of Enfield, as well as other specialised services from within or outside the London Borough of Enfield, in order to complete the engagement.

Independence and objectivity

The Head of Internal Audit and Risk Management will ensure that the Internal Audit team remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. If the Head of Internal Audit and Risk Management determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that they believe in their work product, that no quality compromises are made, and that they do not subordinate their judgment on audit matters to others.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing any operational duties for the London Borough of Enfield or its legal entities.
- Initiating or approving transactions external to the Audit and Risk Management Service
- Directing the activities of any London Borough of Enfield employee not employed by the Audit and Risk Management Service except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist internal auditors.

Where the Head of Internal Audit and Risk Management has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards will be established to limit impairments to independence or objectivity.

Internal auditors will:

- Disclose any impairment of independence or objectivity, in fact or appearance, to appropriate parties.
- Exhibit professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid being unduly influenced by their own interests or by others in forming judgments.

The Head of Internal Audit and Risk Management will confirm to the General Purposes Committee, at least annually, the organisational independence of the Internal Audit team.

The Head of Internal Audit and Risk Management will disclose to the General Purposes Committee any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.

Scope of internal audit activities

The scope of internal audit activities encompasses, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the General Purposes Committee, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for the London Borough of Enfield. Internal audit assessments include evaluating whether:

- Risks relating to the achievement of the London Borough of Enfield's strategic objectives are appropriately identified and managed.
- The actions of the London Borough of Enfield's officers, employees, and contractors are in compliance with the London Borough of Enfield's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations or programmes are consistent with established goals and objectives.
- Operations or programmes are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the London Borough of Enfield.
- Information and the means used to identify, measure, analyse, classify, and report such information are reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.

The Head of Internal Audit and Risk Management will report periodically to senior management and the General Purposes Committee regarding:

- The Internal Audit team's purpose, authority, and responsibility.
- The Internal Audit team's plan and performance relative to its plan.
- The Internal Audit team's conformance with the Public Sector Internal Audit Standards and The IIA's Code of Ethics and Standards, and action plans to address any significant conformance issues.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other matters requiring the attention of, or requested by the General Purposes Committee.
- Results of audit engagements or other activities.
- Resource requirements.
- Any response to risk by management that may be unacceptable to the London Borough of Enfield.

The Head of Internal Audit and Risk Management also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed. The Internal Audit team may perform advisory and related client service activities, the nature and scope of which will be agreed with the client, provided the Internal Audit team does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during engagements. These opportunities will be communicated to the appropriate level of management.

Responsibility

The Head of Internal Audit and Risk Management has the responsibility to:

- Submit, at least annually, to senior management and the General Purposes Committee a risk-based internal audit plan for review and approval.
- Communicate to senior management and the General Purposes Committee the impact of resource limitations on the internal audit plan.
- Review and adjust the internal audit plan, as necessary and appropriate, in response to changes in the London Borough of Enfield's business, risks, operations, programmes, systems, and controls.
- Communicate to senior management and the General Purposes Committee any significant interim changes to the internal audit plan.
- Ensure each engagement of the internal audit plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programs and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.
- Follow up on engagement findings and corrective actions, and report periodically to senior management and the General Purposes Committee any corrective actions not effectively implemented.
- Ensure the principles of integrity, objectivity, confidentiality, and competency are applied and upheld.
- Ensure the Internal Audit team collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the Internal Audit Charter.
- Ensure trends and emerging issues that could impact the London Borough of Enfield are considered and communicated to senior management and the General Purposes Committee as appropriate.
- Ensure emerging trends and successful practices in internal auditing are considered.
- Establish and ensure adherence to policies and procedures designed to guide the Internal Audit team.
- Ensure adherence to the London Borough of Enfield's relevant policies and procedures unless such policies and procedures conflict with the Internal Audit Charter. Any such conflicts will be resolved or otherwise communicated to senior management and the General Purposes Committee.
- Ensure conformance of the Internal Audit team with the Standards, with the following qualification:
 - If the Internal Audit team is prohibited by law or regulation from conformance with certain parts of the Standards, the Head of Internal Audit and Risk Management will ensure appropriate disclosures and will ensure conformance with all other parts of the Standards.

Quality assurance and improvement programme

The Internal Audit team will maintain a quality assurance and improvement programme that covers all aspects of the Internal Audit team's activity. The programme will include an evaluation of the Internal Audit team's conformance with the Standards. The programme will also assess the efficiency and effectiveness of the Internal Audit team's and identify opportunities for improvement.

The Head of Internal Audit and Risk Management will communicate to senior management and the General Purposes Committee on the Internal Audit team's quality assurance and

improvement programme, including results of internal assessments (both ongoing and periodic) and external assessments conducted at least once every five years by a qualified, independent assessor or assessment team from outside the London Borough of Enfield.

Signatures

Head of Internal Audit and Risk Management | Date

General Purposes Committee Chair | Date

Director of Law and Governance| Date

2023-24 Draft Internal Audit Plan

Introduction

The Public Sector Internal Audit Standards (PSIAS) require the chief audit executive (who in the London Borough of Enfield is the Head of Internal Audit and Risk Management) to determine the priorities of the internal audit activity from a risk based plan which is consistent with the Council's goals.

Internal audit work is planned to support the goals of the Council from an objective assessment of the system of internal controls. The aim is to provide assurance to the General Purposes Committee, Director of Law and Governance, the Assurance Board and other senior managers that an appropriate system of internal control is in place to mitigate key risks that may impact on the achievement of the Council's services and priorities.

Whilst it is management's responsibility to develop and maintain a sound system of internal control, and to prevent and detect fraud, bribery and corruptions, the overall aim of internal audit work is to seek out areas requiring improvement and to recommend solutions that will enable the Council to better achieve its objectives. Therefore, the planning approach is based on achieving coverage over a reasonable period of time, of the Council's main risks and core processes where there is a reasonable expectation of detecting significant control weakness and fraud.

Our Approach to Developing the 2023-24 Internal Audit Plan

In line with the PSIAS, the 2023-24 Internal Audit Plan has been formulated using a risk based approach. The Corporate Risk Register and other risk registers have been reviewed and Executive Directors, Directors and Departmental Management Teams have been consulted to ascertain key concerns.

As well as reviewing internal risk registers, the audit plan was developed taking into consideration various horizon scanning documents including:

- Risk in Focus 2023 - this annual report is based on surveys and roundtable discussions with chief audit executives across 14 European Institutes of Internal Auditors and identifies what this group sees as the key risks facing organisations
- Public Interest Reports and similar documents issued during the past 2 years highlighting areas for improvement in the sector
- Local Authority Chief Auditors Network horizon scanning presented by Mazars
- World Economic Forum Global Risks Report
- PwC's Risk Radar

We updated the Value Chain Analysis which maps out the Council's services. This has allowed us to identify areas of the Council we have not audited recently. The Value Chain Analysis also shows the number of internal audits undertaken against each of the corporate risks in the last 3 years and in the last 5 years.

We then sought to assess the audit requirement taking into consideration:

- The impact or likelihood of the risk identified

- The timing of and findings from previous audit work and other known sources of assurance, as an indication of management control, along with the occurrence or likelihood of change
- The extent of review by other review bodies and assurance providers.

Summary of the Draft 2023-24 Internal Audit Plan

The draft 2023-24 Internal Audit Plan has identified 49 audits covering 16 of the 19 risks identified on the Corporate Risk Register. The corporate risks with no associated audits are:

- CR08 Major Incident
- CR11 Regeneration and Growth
- CR17 Tax

CR08 and CR11 are high risk areas. However, we believe that the audits undertaken in these areas over the last 3 years (CR08 – 2; CR11 – 6) give us sufficient assurance to be comfortable with not including these areas in 2023-24.

47% of audits in the 2023-24 Internal Audit Plan are focused on high risk areas identified in the Corporate Risk Register and 37% on medium risk areas. The remaining audits in the Plan are focused on:

- Schools (7 audits)
- Accounts for the Mayor's charity (1 audit)

Due to its nature, the schools' audit programme covers a number of areas in the Corporate Risk Register. Therefore, it has not been possible to allocate schools against individual risk areas.

The total number of audit days required to deliver the 2023-24 Internal Audit Plan is 795 days. The following table summarises this by Department:

Department	Number of Planned Audit Days		Number of Planned Audits	
	2023-24	2022-23	2023-24	2022-23
Chief Executive's (CEX)	80	70	4	5
Cross Cutting	125	160	7	12
Commercial Ventures	40	30	2	2
People (excl. schools)	100	125	10	18
Schools	70	80	7	8
Place	240	175	12	12
Resources	140	185	7	13
Total	795	825	49	70

From the table, both the number of planned audits and the number of audit days have significantly reduced over the 2022-23 plan.

Reasons for this are:

- The number of days allocated to each standard audit has been increased from 15 in 2022-23 to 20 in 2023-24. This is primarily due to the increasing complexity of the Council's activities.

- To build in sufficient capacity for urgent requests that occur during the year.
- To build in capacity for making improvements to the Service especially in view of CIPFA's recent comments that the Council's Internal Audit function is "light where it should be heavy".
- The difference in People audits looks disproportionately high but this is influenced by the Supporting Families audits reducing to quarterly in 2023-24 from monthly in 2022-23.

To continue developing our internal audit offering and to stay aligned with forward thinking within the industry, we will look to drive improvements by developing:

- A new approach to how we report the results of our audits
- An assurance map incorporating key risk indicators
- An Internal Audit and Risk communications plan

Other Considerations

The Audit and Risk Management Service is conscious of the significant pressure on resources that the Council faces. This Plan has been developed with this in mind and, wherever possible, the Internal Audit team will provide support to management by looking to identify potential inefficiencies and making recommendations for fewer but smarter controls.

As in previous years, it is our intention to deliver the Plan using a combination of in-house and co-sourced auditors (PwC) within the available budget for the Service.

Internal audit work to achieve the Plan will be undertaken to evaluate and contribute to the improvement of governance, risk management and control processes using a systematic and disciplined approach. This activity assists the organisation to maintain effective controls by evaluating their adequacy and effectiveness and by promoting continuous improvement. The principles underpinning the Council's internal audit approach are summarised in the Internal Audit Charter.

The Plan needs to be flexible to enable a responsive service in the face of changing risks and priorities that may impact on the Council's services. Therefore, it should be recognised that planned audits and their scope may need to be adjusted in response to changes in the Council's business, risks, operations, systems, and controls as the year progresses. Where such changes are required, details will be reported to the Assurance Board and to the General Purposes Committee.

To allow this flexibility, we assign an Audit Priority to each audit. These priorities numbered 1 – 3, indicate which audits must be delivered even in light of changing circumstances and the prioritisation of the others. A table outlining the prioritisation is given at the foot of the Plan.

The Value Chain Analysis and the draft 2023-24 Internal Audit Plan, including the potential scope for each audit, follow below.

Value Chain Analysis

INVESTING IN ENFIELD

Priorities

Clean and green places

Strong, healthy and safe communities

Thriving children and young people

More and better homes

An economy that works for everyone

Principles

Fairer Enfield

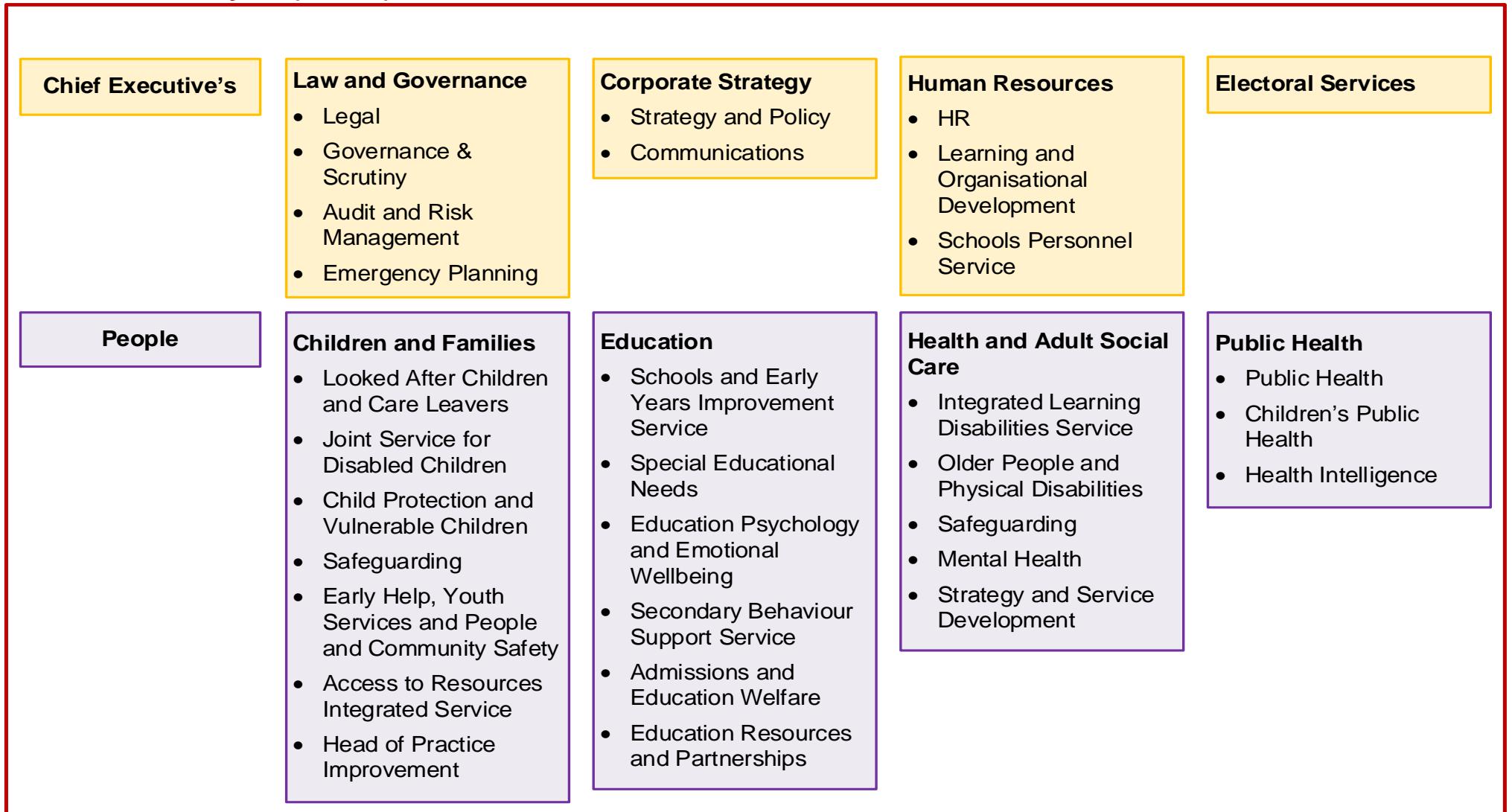
Accessible and responsive services

Financial resilience

Collaboration and early help

Climate conscious

Value Chain Analysis (cont'd)



Value Chain Analysis (cont'd)

Place

Development

- Meridian Water
- Build the change
- Strategic property development
- Property information
- Operational property
- Asset management
- CMFM
- Programme Management

Housing & Regeneration

- Housing advisory service
- Council housing management
- Investment & resident safety
- Repairs & ERD
- Regeneration & growth
- Housing development
- Private housing solutions

Planning & Growth

- Strategic planning & design
- Development management
- Operational support & land charges
- Building control
- Planning enforcement & commercial nuisance
- Planning decisions

Environment & Operational Services

- Climate action & sustainability
- Parking services
- Public realm
- Licensing & regulatory services
- Parks, open spaces & leisure
- Traffic & transportation
- Highway services
- Healthy streets

Resources

Corporate Finance

- Finance business partnering
- Chief accountant
- Exchequer services
- Finance transformation

Capital and Commercial

- Capital, HRA & projects
- Pensions and treasury
- Procurement services

Customer Experience

- Financial assessments
- Income collection
- Customer solutions
- Schools traded services
- Community hubs

Transformation

Digital Data & Technology

- Strategic portfolio and projects
- DS Operations
- Service management and governance
- DS technical security
- Enterprise architecture and design

Value Chain Analysis (cont'd)

Number of audits conducted against each corporate risk over the last 3 and 5 years (up to and including 22/23 audit plan)

CR01 Financial Resilience 3 Years - 10 5 years - 12	CR02 Income Maximisation 3 Years - 45 5 years - 72	CR03 Fraud & Corruption 3 Years - 9 5 years - 11	CR04 Data Management 3 Years - 7 5 years - 11	CR05 Duty of Care 3 Years - 12 5 years - 24	CR06 Customer Demand 3 Years - 2 5 years - 6	CR07 Digital Technology 3 Years - 8 5 years - 13
CR08 Major Incident 3 Years - 2 5 years - 2	CR09 Health & Safety 3 Years - 2 5 years - 4	CR10 Housing 3 Years - 6 5 years - 11	CR11 Regeneration & Growth 3 Years - 6 5 years - 15	CR12 Supply Chain & Contract Management 3 Years - 5 5 years - 10	CR13 Commercial Ventures 3 Years - 6 5 years - 14	CR14 Staffing 3 Years - 3 5 years - 3
CR15 Tax 3 Years - 1 5 years - 3	CR16 Community Cohesion 3 Years - 1 5 years - 1	CR17 Climate Change 3 Years - 4 5 years - 4	CR18 Equality, Diversity & Inclusion 3 Years - 1 5 years - 3	CR19 Financial Management 3 Years - 12 5 years - 23	Other, incl schools & Mayor's Accounts 3 Years - 30 5 years - 55	

Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
CR01 Financial Resilience						
Chief Executive's	Insurance	To provide assurance that appropriate governance, third party working and claims handling controls are in place and are working well	SHSC	Q1	1	20
CR02 Income maximisation						
Resources	Treasury Management	To provide assurance that governance and controls are in place to ensure appropriate investments are made in accordance with policy and that loans are managed effectively	ALL	Q4	1	20
Resources	Social Care Debt Collection	To provide assurance that appropriate governance and controls are in place to ensure all social care debt is identified and collected on a timely basis	ALL	Q1	1	20
Resources	Education Funding	To confirm that that the Section 151 officer receives adequate assurance that Dedicated Schools Grant (DSG) is spent in accordance with the stated conditions of the grant	TCYP	Q3	1	20
Place	Non-residential Licensing	To provide assurance that appropriate governance and controls are in place to ensure licensing services are working well. This review	EWE	Q2	2	20

Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
		will include ensuring that licence breaches are identified and that appropriate enforcement action is taken				
Place	Planning Enforcements	Follow up to the 2020-21 Planning Enforcement audit.	MBH	Q2	1	20
People	Bus Service Operator's Grant	To confirm that grant monies are spent in accordance with the grant terms and conditions	SHSC	Q2	1	3
People	Supporting Families - Q1	To provide assurance for Department for Levelling Up, Housing and Communities (DLUCH) purposes that claims are legitimate	SHSC	Q1	1	3
People	Supporting Families - Q2	To provide assurance for DLUCH purposes that claims are legitimate	SHSC	Q2	1	3
People	Supporting Families - Q3	To provide assurance for DLUCH purposes that claims are legitimate	SHSC	Q3	1	3
People	Supporting Families - Q4	To provide assurance for DLUCH purposes that claims are legitimate	SHSC	Q4	1	3
People	Orchardside School Grant Certification -	To confirm that expenditure is in accordance with the grant conditions	TCYP	Q1	1	5

Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
	Alternative Provision Specialist Taskforces Programme					
CR03 Fraud and Corruption						
Cross Cutting	Direct Payments	To provide assurance that direct payments are appropriately monitored and controlled to ensure payments are used by recipients for intended purposes only	SHSC	Q1	1	20
CR04 Data Management						
Chief Executive's	Data Protection	To provide assurance over whether Data Protection is embedded and working well post Brexit and specifically to confirm that: - processing activity and Data Protection Impact Assessments (DPIA) are appropriate and are maintained - information shared with third party organisations is managed appropriately	ALL	Q1	1	20
Cross Cutting	Freedom of Information Requests (Fol) and Subject Access Requests (SAR)	To provide assurance that the governance and controls in place ensure the management of Freedom of Information Requests (Fol) and Subject Access Requests (SAR) is effective and working well	ALL	Q3	1	20

Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
CR05 Duty of Care						
People	Unregulated Services for Adult Assisted Living	To provide assurance that internal processes and controls around unregulated services are in place, well designed and operating effectively	SHSC	Q3 – Q4	2	20
People	Post 16 Education	To confirm appropriate actions are being taken to ensure the Council's preparedness for the new Skills and Post 16 Education legislation	TCYP	Q1	2	20
CR06 Customer Demand						
People	Home Care Support	To provide assurance that controls around quality checks and invoicing for all home/domiciliary care providers are in place and are working effectively	SHSC	Q2	2	20
CR07 Digital Technology						
Resources	Cyber Security Strategy	To provide assurance that appropriate governance and controls are in place in relation to the Cyber Security Strategy to ensure the strategy is working effectively to protect the Council	ALL	Q2 - Q3	1	20
Resources	Digital Governance Maturity Assessment	To provide assurance over digital governance by undertaking a maturity assessment	ALL	Q1	1	20

Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
CR08 Major Incident						
No audits proposed						
CR09 Health and Safety						
Place	Housing Repairs & Maintenance - Disrepairs	To provide assurance that appropriate governance and controls are in place to ensure that disrepairs are managed effectively	MBH	Q2	1	20
Place	Facilities Management	Following recent No and Limited assurance reports on the Facilities Management of Youth Centres and Communal Assets, to provide assurance that there is effective facilities management of the Council's corporate buildings	SHSC	Q2- Q3	1	20
Place	Property Services and Commercial Leases	To provide assurance that appropriate governance and controls are in place with respect to the Council's corporate property portfolio. Also to review the management of commercial property leases and the use of the new property system	EWE	Q2 - Q3	2	20
CR10 Housing						
Place	Selective Licensing of Privately Rented Residential	To provide assurance that appropriate governance is in place around the landlord licensing scheme and that controls are well	MBH	Q1	1	20

Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
	Properties	designed and working effectively				
Place	Housing Conditions	To provide assurance that effective governance and management are in place to ensure adverse social housing conditions are identified and rectified promptly	MBH	Q2	1	20
Place	Council Housing Fire Safety	To provide assurance that effective governance and management are in place to ensure the Council is compliant with the regulations of the Fire Safety Act 2021	MBH	Q4	1	20
Place	Housing Allocations	To provide assurance that effective governance and management are in place to ensure the allocation of housing is in line with legislation and policy, and is fair and transparent	MBH	Q1	1	20
CR11 Regeneration and Growth						
No audits proposed						
CR12 Supply Chain and Contract Management						
Resources	Procurement Bill Readiness	To provide assurance that the Council is prepared to meet the requirements of the new procurement bill	Resources	Q3 - Q4	2	20
Cross	Supply Chain Risks	Provide assurance that appropriate governance	ALL	Q1	1	20

Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
Cutting		and controls are in place and are working effectively to manage the Council's supply chain risk				
Place	PFI Streetlighting Contract	To provide assurance that appropriate governance and controls are in place to effectively monitor the streetlighting PFI contract	SHSC	Q3 – Q4	2	20
Cross Cutting	PFI Contract Monitoring - Schools	Provide assurance that appropriate governance and controls are in place to effectively monitor the schools' PFI contract	TCYP	Q2 – Q3	1	20
Place	Highways Inspections	To provide assurance that appropriate controls are in place to ensure highways inspections are carried out on a timely basis and in line with the Council's inspections policy	SHSC	Q1	1	20
CR13 Commercial Ventures						
Commercial Ventures	Energetik - Billing Reconciliation Process	To provide assurance that appropriate controls are in place and working effectively for the monthly billing reconciliation	EWE	Q3	2	20
Commercial Ventures	HGL - Temporary Accommodation Stock Transfer	To provide assurance that appropriate governance and controls are working effectively when temporary accommodation stock is	EWE	Q3 - Q4	2	20

Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
		transferred to Enfield Let				
CR14 Staffing						
Cross Cutting	Staff Productivity	To review current procedures and provide best practice advice in terms of monitoring staff productivity	ALL	Q2	1	20
Chief Executive's	Additional Payments	To provide assurance that governance and controls around the management of additional payments (e.g. overtime and honorariums) are effective and working well	ALL	Q2 – Q3	1	20
CR15 Tax						
No audits proposed						
CR16 Community Cohesion						
People	Youth Participation Policy	To provide assurance that appropriate governance is in place to enable the delivery of the Council's Youth Participation Policy	TCYP	Q2 – Q3	2	20
CR17 Climate Change						

Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
Place	Climate Change	To provide assurance that appropriate governance and financial planning are in place to enable the delivery of the Council's climate change strategy	CGS	Q3 - Q4	1	20
CR18 Equality Diversity and Inclusion						
Chief Executive's	Gender and Ethnicity Pay Gap Reporting	To provide assurance that gender and ethnicity pay gap reporting is accurate and is used effectively to mitigate against inequality	ALL	Q2 – Q3	2	20
CR19 Financial Management						
Resources	Goods Receipt/Invoice Receipt (GRIR) Process	To provide assurance that the GRIR process is working effectively across the Council	ALL	Q2	2	20
Cross Cutting	Adult Social Care Budget Monitoring	Provide assurance that social care budgets are monitored effectively, including financial assessment and debt management	SHSC	Q1 - Q2	1	20
Other						
Cross Cutting	Mayor of the London Borough of Enfield Appeal Fund Accounts 2022/23	Review to support the independent examination of the Mayor of the London Borough of Enfield Appeal Fund Accounts 2022/23 by the Executive Director Resources	ALL	Q3	1	5

Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
People	Freezywater St Georges CE Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q1	1	10
People	Forty Hill CE Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q1	2	10
People	Garfield Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q1	1	10
People	Our Lady of Lourdes Catholic Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q1	1	10
People	St John's CE Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q2	2	10

Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
People	Orchardside School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q1	1	10
People	Durants School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q2	1	10

Key to Corporate Priorities Abbreviations

Corporate Priorities	Abbreviation
Clean and green places	CGS
Strong, healthy and safe communities	SHSC
Thriving Children and Young People	TCYP
More and better homes	MBH
An economy that works for everyone	EWE

Key to Corporate Risk Register (CRR) Ratings

High Risk

Medium Risk

Low Risk

Key to Audit Priority

Priority	Description
1	Audit must be carried out despite any changes to the Council's circumstances
2	If there are changes to the Council's circumstances, this audit may only be cancelled in consultation with the audit owner
3	If there are changes to the Council's circumstances, this audit may be cancelled by ARMS without reference to the audit owner



London Borough of Enfield

Report Title	Corporate Risk Register
Report to	General Purposes Committee
Date of Meeting	16 March 2023
Cabinet Member	Councillor Tim Leaver, Cabinet Member for Finance and Procurement
Directors	Terry Osborne, Director of Law & Governance
Report Author	Gemma Young, Head of Internal Audit & Risk Management Gemma.Young@Enfield.gov.uk
Wards affected:	All
Classification:	Part I Public

Purpose of Report

1. This report presents the latest Corporate Risk Register (CRR).

Recommendations

- | |
|---|
| <ol style="list-style-type: none"> 1. Note the latest Corporate Risk Register. |
|---|

Background and Options

2. Since the Corporate Risk Register was presented to General Purposes Committee on 20 October 2022, reviews have been carried out by all Departments and by the Assurance Board.
3. No risks have been added to the CRR; nor have there been any changes to risk scores.
4. One medium rated risk, Legislation, Regulations, and Standards has been removed. This risk was defined as "The Council does not comply or is

slow to respond to new or changed legislation, regulations, and standards". Following a review of this risk, it was considered the risk is well engrained into the organisation and is business as usual. As such it is no longer considered to be a significant corporate risk. Going forward any risks relating to specific legislation will be captured in departmental risk registers as and when they arise.

5. There have been changes to mitigations, actions, causes, and impacts. These changes have been **highlighted in blue** in **Appendix A**.
6. **Appendix B** provides details of the original risk score, the previous risk score, the current risk score, and the trend for each individual corporate risk.

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Gemma.Young@Enfield.gov.uk
Tel: 07900 168938

Appendices

Appendix A: Corporate Risk Register

Appendix B: Corporate Risk Register Ratings Trend

Background Papers

None

CE22-038

Corporate Risk Register

Note:

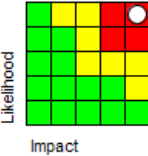
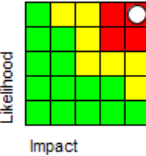
The Corporate Risk Register will be updated to reflect the new organisational structure during the next review round.

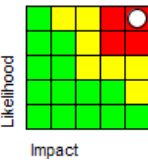
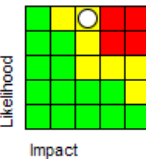
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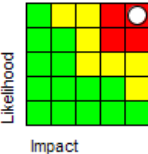
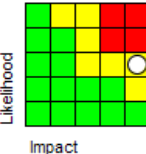
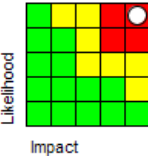
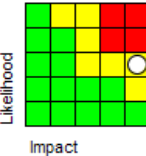
Risk Level	Risk Response	Monitoring
Low	Accept	Six Monthly
Medium	Mitigate	Quarterly
High	Escalate	Monthly

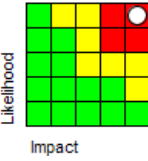
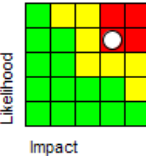
Score	Likelihood	Impact
1	Rare	Insignificant
2	Unlikely	Minor
3	Possible	Moderate
4	Likely	Significant
5	Almost Certain	Critical

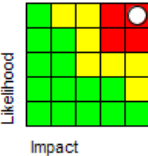
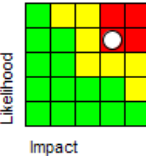
Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<p>CR01 Financial resilience The Council's financial position is adversely affected.</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Non-delivery of agreed savings - Robustness of reserves - Economic downturn - Political change - Change to the funding framework - Inflation - Interest rate changes 		<ul style="list-style-type: none"> - Monthly reporting and forecasts reviewed by senior management - Budget Pressures Board set up - Regular reporting to Executive Management Team & Cabinet - Monitoring of the Council Tax and Business Rates tax base - Contingencies/reserves reviewed annually - Forward planning - 5-year MTFP (Medium Term Financial Plan), 10-year capital 		<ul style="list-style-type: none"> - Ongoing review of adequacy reserves - Fair Funding Review lobbying is ongoing - Deliver the budget savings agreed in February 2022 and mitigate inflation pressures for 2022/23 - Budget Pressure Challenge Board's ongoing process - Scenario planning for potential tightening of 	Resources

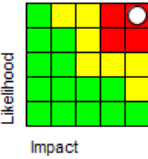
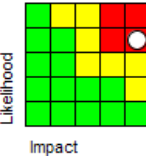
Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<ul style="list-style-type: none"> - Tightening of borrowing landscape (e.g. through Minimum Revenue Provision regulation) - Inflation - Missed opportunities on a major project - HRA rent cap <p>Impacts on:</p> <ul style="list-style-type: none"> - Delivery of Council functions - Meeting the Council's priorities and ambitions - Reputation 		<ul style="list-style-type: none"> programme and treasury strategy - Spending controls for staffing costs and Capital Programme introduced with immediate effect 		<ul style="list-style-type: none"> borrowing landscape - Develop a financial resilience dashboard - Wider budget review programme underway including capital and revenue and recharges 	
<p>CR02 Income maximisation Income from council tax, rents, business rates, debt collections, invoices, grants, traded services, and commercial activities is not maximised</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Staff capacity/shortages - Economic downturn - Covid-19 income losses persist longer term - Lack of full understanding of grant terms and conditions - Failing to apply for eligible grants - Inefficient debt management processes - Failure to make timely decisions 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Dedicated Commercial team focussed on supporting services on maximising income - Targets and Key Performance Indicators regularly monitored - Benchmarking fees and charges with other local authorities - Commercial pipeline - New CRM (Customer Relationship Management) & CMS (Contact Management System) platform to facilitate payment upfront and booking capability for seamless delivery of services and better customer experience (Customer Experience Programme) - Fair Debt and Income Strategy 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Delivering the Payment Programme to make paying easier, more accessible, and efficient - Delivering functionality to issue electronic debt reminder notifications to recover sundry debt - Improve understanding of traded services income and expenditure. - Ongoing development of the debt prevention and recovery strategy - Engagement of Analyse Local to identify new rateable properties in the borough to 	Resources

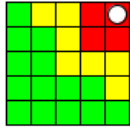
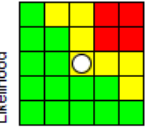
Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<p>- Cost of living crisis</p> <p>Impacts on:</p> <ul style="list-style-type: none"> - Financial pressures - Inability to deliver services - Restrictions on future aspirations 		<p>agreed March 2021; monitoring of the delivery of this strategy in place through Board</p>		<p>maximise business rate income</p> <ul style="list-style-type: none"> - Council tax and business rate income being monitored closely 	
<p>CR03 Fraud & Corruption Council being subjected to an incident of organised or high value fraud, bribery and/or corruption</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Ineffective internal controls - Ineffective governance arrangements - Lack of staff training and awareness - Poorly defined and undocumented processes - Changes to control environment caused by remote working arrangements <p>Impacts on:</p> <ul style="list-style-type: none"> - Financial loss - Reputation 		<ul style="list-style-type: none"> - Fraud awareness training - Whistleblowing policy - Counter fraud strategy and action plan - Reporting to GPC/Assurance Board - Pursue maximum sanctions in line with policy and regulations - Adequately resourced and qualified internal audit and counter fraud service - Annual review of counter policies and procedures - Annual audit plan and implementation of recommendations - Ongoing rigour to ensure that audit actions are implemented in a timely way - The Counter Fraud Operational Plan 2022/23 has been approved by General Purposes Committee - Reactive and proactive reviews 		<ul style="list-style-type: none"> - Participation in counter fraud exercises, including the National Fraud Initiative and a data matching pilot lead by CIFAS - Participating in the London Fraud Hub, including data matches involving our Pension and Blue Badge records. - Reviewing the results of the National Fraud Initiative data-matching exercise once these become available in February 2023. - Promote greater fraud awareness for staff and encourage whistle-blowers to come forward. 	<p>Chief Executives</p>

Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<p>CR04 Data Management Loss, corruption, disclosure, breach or inefficient utilisation of data</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Inadequate security controls - Poorly defined and undocumented processes - Lack of effective staff training <p>Impacts on:</p> <ul style="list-style-type: none"> - Reputation - Legal action - Financial penalties (due to non-compliance with Data Protection / PCI legislation.) - Increase in customer complaints 		<ul style="list-style-type: none"> - Information Governance Board Terms of Reference now expanded to include Data and renamed Information, Data and Governance Board (IDGB) - Data Protection Officer (DPO) in place - Mandatory e-learning for all staff - Acceptable use policy in place - FOI (Freedom of Information) team in place with regular monitoring of responses - Regular reminders sent to staff - Cyclical audit of governance arrangement - Data protection training, policies and retention schedule have been reviewed / updated and signed off at IDGB - Privacy notice for Members has been created and published on the website - NHS Data Security and Protection toolkit successfully submitted for 2022/23 		<ul style="list-style-type: none"> - Communication and implementation of clear desk policy, security measures and access control - Embedding of Information Governance culture and best practice - Communicating procedures for reporting breaches 	Resources
<p>CR05 Duty of Care Failure of statutory and/or safeguarding duties to adults, children, employees, residents, and businesses</p>		<ul style="list-style-type: none"> - Safeguarding procedures - Policies - DBS checks for staff and volunteers 		<ul style="list-style-type: none"> - Planned programme of audits covering children and adults safeguarding - External inspections (internal 	People

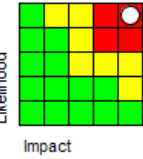
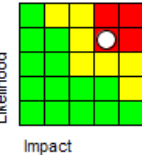
Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<p>within the Borough</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Staff capacity issues - Pressure within social work team - Difficulty in recruiting - Poorly defined and undocumented processes and controls - Increased demand - Unable to meet clinical needs in a timely manner - Social care provider failure (insufficient council monitoring of the market and support of existing providers) - Lack of investent in provision for some services - Physical security weaknesses <p>Impacts on:</p> <ul style="list-style-type: none"> - Harm/distress to individuals or families, - Reputation - Increase in complaints 		<ul style="list-style-type: none"> - Performance monitoring of contractors/partners - Multi-agency safeguarding hubs - Adults and children’s services combined under one department - Internal audit and quality assurance processes - Risk management panel - Complaints & compliments system - Reporting to Assurance Board - Provider concerns & safeguarding information panel - Ongoing review of strategy/policy/procedures - Recruitment of additional senior practice leadership capacity 		<p>controls help to manage and reduce risk, but risk cannot be eliminated from this area of work)</p> <ul style="list-style-type: none"> - Provider Sustainability Board - We will review our processes and consider if any further steps need to be taken to protect our employees from individuals on the Cautionary Contacts Database 	
<p>CR06 Customer Demand Increasing or decreasing demand changes (e.g. population, demographics, political, economic etc.)</p>	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Eligibility criteria for services - Making Every Contact Count (MECC) for staff - Services are focussed on early help and enablement to prevent 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Predictive analytics used on ongoing basis to shape services - Increasing Special Education Needs (SEN) Places in the 	<p>People; Place</p>

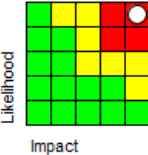
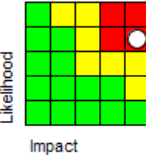
Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<p>Caused by:</p> <ul style="list-style-type: none"> - Misallocation of resources. - Cost of living crisis <p>Impacts on:</p> <ul style="list-style-type: none"> - Delivery of Council functions (including housing, construction, homelessness, people with no recourse to public funds, school places, financial assessments etc) - Increased pressure on adult social care and children's & families services - Increase in customer complaints - Increase in workload leading to capacity issues 		<ul style="list-style-type: none"> escalation of need - MyLife Portal & Eclipse implementation complete - Development of the Children's Portal (Children's Transformation Programme) - Models of social work practice - Review of Public Health commissioned services - 0-19 health visiting - Smoking cessation - Sexual health - Substance misuse services - New homelessness prevention service model and board - Early help offer - Welfare Debt and Advice Team in place and Floating Housing support 		<ul style="list-style-type: none"> borough - Monitor the housing market - Improve self-serve options for customers - Build capacity in customers to resolve issues - New Community Solutions Hub and Project (Customer Experience Programme) addressing demand failure and prevention. - Development of new extra care scheme at Reardon Court - Development of new Mental Health & Wellbeing Hub - Review systems, processes, and resources in Legal Services to ensure there is an ability to respond adequately to safeguarding demands - Development of Family and Community hubs offering integrated places based interventions 	
<p>CR07 Digital Technology Failure of the Council's digital technology</p> <p>Caused by:</p>	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Regular audits - Acceptable use and cyber security policies - Mandatory staff e-learning on acceptable use and cyber security 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Ongoing improvement of the infrastructure resilience through the delivery of the infrastructure programme. - On going refresh of new 	Resources

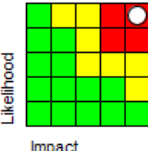
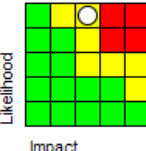
Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<ul style="list-style-type: none"> - Cyber-attack - Data breach - Hardware failure - Failing to deliver agreed upgrade programme - Software and hardware falling into obsolescence - Supplier failure <p>Impacts on:</p> <ul style="list-style-type: none"> - Severe disruption of service delivery - Financial costs - Reputational damage (due to an inability to work and communicate) - Inspection outcomes - Ability to meet statutory compliance 		<ul style="list-style-type: none"> policies - Raised awareness regarding cyber attacks, including simulated tests to measure compliance (e.g. phishing) - Business continuity plan in place and reviewed regularly. - Resilient infrastructure e.g. backups, data servers - Data recovery service in place - Network upgrade - Introduction of new tools to support remote working (Forticlient and Multi Factor Authentication) - Security Assurance Board in place - Cyber Remediation Simulation Test completed - Business Continuity Management (BCM) Board now covering Disaster Recovery - Statutory Compliance certification for PSN, PCI-DSS, NHS, DWP 		<ul style="list-style-type: none"> devices and ongoing hardware refresh to ensure cyber and technical compliance - Complete the IT restructure and recruitment - Digital contract and supplier management capability to manage supplier relationships effectively. - Delivery of Cyber Remediation Programme - Disaster Recovery Plan review and test programme to be run in 2022/23 	
<p>CR08 Major Incident Failure to respond adequately to a major incident that adversely affects the Council, its residents, or its businesses.</p> <p>Caused by:</p>		<ul style="list-style-type: none"> - Business Continuity Management Board meets regularly - Staff training - Adequate insurance in place - Corporate Business Continuity (BC) Plan in place - Departmental business continuity 		<ul style="list-style-type: none"> - Department & Service Business Continuity Plans are regularly being updated and reviewed - Corporately services and departments have reviewed plans in line with lessons 	Chief Executives

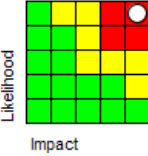
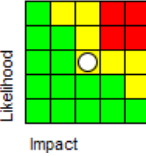
Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<ul style="list-style-type: none"> - Pandemic - Terrorism - Natural disasters - Flooding - Fire - Riots <p>Impacts on:</p> <ul style="list-style-type: none"> - Significant financial loss - Disruption of services - Harm/distress to vulnerable people - Reputation - Staff absence 		<ul style="list-style-type: none"> plans in place - Staff are adequately trained to respond - Staff volunteers to assist in responding - Out of hours response team - Incident management policies - Additional officers have led to an increase in resilience within the Emergency Planning team - Strategic Training with the Emergency Planning College (EPC); 3 Golds and 3 members of Emergency Planning Team have received training. - Chief Executive, and Executive Director People, have completed Multi Agency Gold Incident Commander (MAGIC) training. 		<ul style="list-style-type: none"> learnt from COVID-19 - Tactical Training with the Emergency Planning College will be arranged for all Council Silvers. - Council Gold and Silver meet in response to current risks as appropriate - Organisation wide Corporate Business Continuity exercise carried out (October 2022) – lessons learnt to be reported to EMT 	
<p>CR09 Health & Safety There is an avoidable incident affecting staff or tenants (residential & commercial)</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Not complying with Health & Safety requirements for buildings - Lack of staff training and awareness - Changes due to new flexible working arrangements 	 <p style="font-size: small; margin-top: 5px;">Likelihood</p> <p style="font-size: small; margin-top: 5px;">Impact</p>	<ul style="list-style-type: none"> - Health and safety procedures - Training / e-learning - Occupational Health provider in place - Highways maintenance plan - Winter maintenance plan - Grounds maintenance plan - Asbestos awareness - Corporate policies and processes in place to effectively manage the Council's operations 	 <p style="font-size: small; margin-top: 5px;">Likelihood</p> <p style="font-size: small; margin-top: 5px;">Impact</p>	<ul style="list-style-type: none"> - Ensuring works comply with legislation and codes of practice and that contracts are performance managed - Health and safety to be included in decision making when setting budgets for 2023/24 - To review roles and responsibilities and organisational structure in 	Place

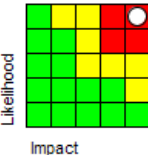
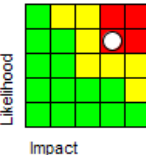
Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<ul style="list-style-type: none"> - Physical security weakness - Changes to roles and responsibilities not being embedded leading to gaps in competent persons or senior responsible officers. <p>Impacts on:</p> <ul style="list-style-type: none"> - Injury/death - Legal challenge - Reputation - Fines - Increase in insurance claims - Regulatory enforcement action 		<ul style="list-style-type: none"> - Robust risk management processes are in place to control operational risks - Corporate training programmes are in place to ensure staff have the skills and knowledge required to operate safely and mitigate risk to relevant persons - Adequate systems are in place to manage statutory compliance across the residential and Corporate Landlord portfolios with planned improvements in place - Appropriate performance monitoring and reporting to provide assurance via the Corporate Health and Safety Management Plan, the Departmental and Corporate Performance reports, the Departmental and Corporate Health and Safety Committees and the Council's Corporate Assurance Board - Reports to Assurance Board every other month and Corporate Health & Safety Committee every quarter - New Head of Corporate and Cyber Security appointed 		<ul style="list-style-type: none"> relation to Corporate Health and Safety 	

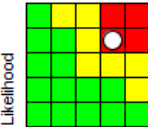
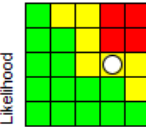
Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<p>CR10 Housing Failure to deliver the housing strategy and respond to the changing regulatory environment around Council housing delivery</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Affordability (eg. due to government rent cap currently being consulted on) - Construction cost inflation - Poor programme management - Insufficient staff capacity - Economic uncertainty <p>Impacts on:</p> <ul style="list-style-type: none"> - Increasing homelessness and demand on other areas of the Council - Regulatory intervention - Inadequate supply of social and private sector properties within the Borough 	 <p>Likelihood: 3 Impact: 3</p>	<ul style="list-style-type: none"> - Housing strategy in place, with teams and resources in place to deliver - Continually review policies to keep abreast of current climate and good practice - Housing Strategy published (3,500 council owned homes programme agreed) - Implemented a wider range of options for households at risk of homelessness and/or in Temporary Accommodation (TA) including support on relocation - Chain maximising approaches working alongside new housing allocations to support priority housing needs - Established Developer and Registered Provider forums to promote and support housing delivery in the Borough - Responded to the Homelessness Prevention Grant consultation which proposes a cut in funding at a time of all time high demand 	 <p>Likelihood: 3 Impact: 3</p>	<ul style="list-style-type: none"> - Monitor housing delivery through the Housing Delivery Board - Regular meetings to monitor service delivery capacity among management and Human Resources - Horizon scanning in order to prepare for major changes in the housing sector including the introduction of a new Regulator for Social Housing Standards; and changes to the powers of the Housing Ombudsman such as enforcement action and a new compensation regime - Meridian Two, which is a 100% affordable housing scheme comprised of 274 homes, has been submitted to planning and is currently under consideration - Preparing to address the requirements to meet the regulatory standards. - Reviewing complaints handling within the service - Looking at organisational learning to make long term service improvements 	Place

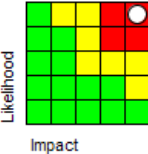
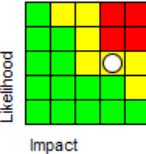
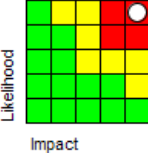
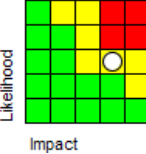
Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
				<ul style="list-style-type: none"> - We will respond to the government's consultation on the rent cap to explain the impacts on our housing strategy - HRA business plan review is under way - Reviewing the future management of TA - Review technical expertise and technical capacity in Legal Services to ensure we are able to respond to demands on the service for advice and support in this area. 	
<p>CR11 Regeneration & Growth Failure to improve and regenerate the Borough agreed objectives and targets through economic regeneration, capital projects (e.g., Meridian Water.) open spaces, parks, and highways</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Affordability - Borrowing cap - Construction cost inflation - Poor programme management - Economic uncertainty 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Close attention to recruitment and skills of the Council. - Using independent specialist advisors - Reporting to the Meridian Water Executive Board and the Capital Board - Executive oversight of major schemes - Monthly risk reviews of all major projects - Detailed risk register for Meridian Water in place 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Build in-house capacity to deliver GLA capacity funding - Ensure robust procurement controls and contact management by in house staff - Improve risk registers in housing development - Ongoing review of financial models and assumptions and scenario and business case thresholds - Review technical expertise and technical capacity in 	Place

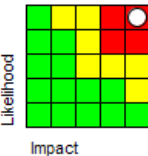
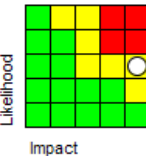
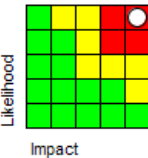
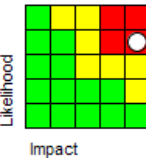
Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<p>- Unexpected/planned increase in interest rates</p> <p>Impacts on:</p> <ul style="list-style-type: none"> - Reputation - Financial loss - Opportunity loss - Negatively impacts on the wellbeing of residents and businesses. - Could lead to Enfield becoming an undesirable location to businesses 		<ul style="list-style-type: none"> - Increased capacity and capability of finance support by recruiting a Head of Finance (Meridian Water) - Capital financial controls in place 		<p>Legal Services to ensure we are able to respond to demands on the service for advice and support in this area.</p>	
<p>CR12 Supply Chain & Contract Management</p> <p>Failure to effectively commission, procure and manage key contractors or partners</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Inadequate contract management - Lack of staff training - Lack of clear policies and procedures - Non adherence to policies and procedures - Poor procurement practices - Economic uncertainty <p>Impacts on:</p> <ul style="list-style-type: none"> - Unable to deliver key services - Demonstrating value for money - Supplier failure 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - New Contract Procedure Rules (CPR) - Procurement and Commercial Board - Staff training - London Tenders Portal - Single contract register for the Council - Reporting non-compliance to General Purposes Committee - Performance monitoring - Updated contract management guide has been put on the intranet - Departmental contract boards – now up and running 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Review of Contract Procedure Rules - Review training - Improvement plan to ensure consistent good practice across the organisation - Ongoing review and improvement to the quality of the information held on contract register - Training strategy to support the upskilling of staff in contract management drafted. Audit completed; implementation of actions ongoing - Supplier resilience programme started in Place - Embedding procurement 	Resources

Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
				team restructure - Review technical expertise and technical capacity in Legal Services to ensure we are able to respond to demands on the service for advice and support in this area.	
<p>CR13 Commercial Ventures The Council's commercial ventures (Energetik, HGL, Montagu etc.) fail or perform poorly</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Affordability - Poor financial or operational performance of company/joint venture - Inadequate performance monitoring by the Council - Economic uncertainty <p>Impacts on:</p> <ul style="list-style-type: none"> - Reputation - Financial loss - Failure to meet Council objectives 		<ul style="list-style-type: none"> - Line of delegation and reserve matters for the Council's shareholder decisions - Quarterly reporting of company performance against business plan targets - Annual submission of company business plans - Governance review and action plan in place - Member and officer presence on all company boards - Separate risk registers for the companies have been developed - Regular reporting to Assurance Board - Formalised operational governance arrangements for companies 		<ul style="list-style-type: none"> - Review Public Interest Reports from other authorities and draw up action plans for Enfield. - Review of Service Level Agreement efficiency and effectiveness - State Aid compliance review - Document process for considering Energetik extensions - Expand monitoring to separate HGL business units - Review on-lending agreements to HGL & Energetik - Review technical expertise and technical capacity in Legal Services to ensure we are able to respond to demands on the service for advice and support in this 	Resources

Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
				area.	
<p>CR14 Staffing Excessive workloads placed on staff and an overreliance on key staff</p> <p>Caused by:</p> <ul style="list-style-type: none"> - If the organisation does not live its values and behaviours - Lack of succession planning - Poor working conditions - Industrial action - Budgetary restrictions - Physical security weakness <p>Impacts on:</p> <ul style="list-style-type: none"> - Inability to recruit/retain key staff - Increased costs due to agency staff - Increased stress, sickness and absence - Staff wellbeing and performance - Service delivery - Statutory responsibilities - Knowledge loss - Staff morale 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Recruitment and selection policies reviewed - Flexible working - Mentoring schemes - Regular review of the use of agency staff - Regular review of staff absence - Benefits package - Alternate rewards - Training and development - Recruitment and Selection training for managers is live - Departmental budgets for Continuous Professional Development (CPD) established and sit within each department - Regular agency spend challenge is in place with the aim to reduce long term agency placements - Employee experience programme, linked to leadership and culture are being delivered - Second year of Social Work Apprenticeship is now in place. Exploring overseas social worker recruitment - Each department runs a Staff Seminar every quarter 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Technology to support flexible recruitment practises. - The agency reduction plan and targets have been refreshed for the financial year 2022/2023 and continue to be implemented. Regular update and review meetings are taking place with senior officers and the Cabinet Lead for Finance and Procurement to ensure compliance - New apprenticeship strategy and plan has been developed, and will be implemented - Workforce strategy 2018-21 is due to be refreshed to ensure the people element is integrated into the Council Plan and to ensure the Council has the right workforce to deliver objectives - Identify how services might prioritise activities for a significantly reduced workforce - Recruitment strategies in place to fill vacant positions 	Chief Executives

Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
		<ul style="list-style-type: none"> - Business continuity plans in place for all services - New applicant tracking system (ATS) has been procured and implemented - First cohort of mental health first aiders trained and rolled out in March 2022. 		<ul style="list-style-type: none"> - The new workforce strategy has been developed and will be implement along with the Council Plan. - . Continue to monitor the impact of the mental health first aiders initiative - As part of the MTFP, 2023-24 apprenticeship co-ordination will be devolved into Departments. 	
<p>CR15 Tax The Council accounts for tax incorrectly leading to either loss of tax opportunities or to penalties, fees and charges.</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Complicated commercial arrangements - Regeneration programmes - Complexity of VAT, Corporation Tax and SDLT (Stamp Duty Land Tax) - Lack of awareness by services aware of their responsibilities around tax <p>Impacts on:</p> <ul style="list-style-type: none"> - Hit to revenue - HMRC fines, penalties and charges - Reputation 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - A monthly tax meeting takes place. - A plan of improvement is being developed to ensure that VAT in particular is being robustly monitored and the risks are flagged early. - Finance is now involved in most SDLT decision-making conversations - A dedicated mailbox is used to receive and respond to queries 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - The Council plans to send out a formal email to all key officers, particularly project managers, about the need to seek tax advice and to ensure the Council acts as tax efficiently as possible - SharePoint repository for tax matters will be created - The Tax Officer is reviewing and projecting future tax liabilities to assess the options to manage the partial VAT exemption under the 5% threshold 	Resources

Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<p>CR16 Community Cohesion Heightened tensions in the community</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Political events - Significant national or international incidents - Cost of living crisis <p>Impacts on:</p> <ul style="list-style-type: none"> - Violence causing injury or death - Financial loss - Property damage - Reputational damage 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - A number of partnership meetings with the police enable a good flow of information sharing to highlight specific risks and provide an opportunity for the Council to contribute as part of wider local partnership- e.g. CCTV - Heightened awareness, targeted projects 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Development of pan London protocols to deal with unlicensed events - Targeted outreach, information sharing and a number of strategies including Community Safety Partnership Plan 	People
<p>CR17 Climate Change Climate change and severe weather events</p> <p>Caused by:</p> <ul style="list-style-type: none"> - The Council not meeting its targets published in the Climate Action Plan <p>Impacts on:</p> <ul style="list-style-type: none"> - Disruption to delivery of services - Financial costs - Reputational damage - Legal action - Wellbeing consequences 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - The council has invested heavily in the delivery of a number of flood mitigation schemes in recent years - Declaration of climate emergency - Climate action plan agreed and annual review underway 	 <p>Likelihood</p> <p>Impact</p>	<ul style="list-style-type: none"> - Climate change risk reporting for the Pension Fund - Cost and prioritise climate actions to be delivered through departments 	Place

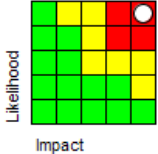
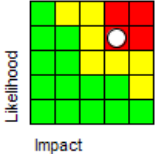
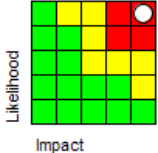
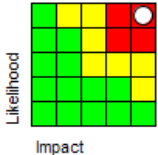
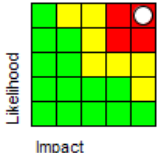
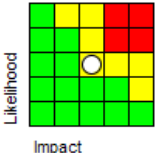
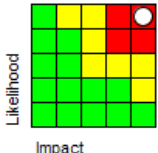
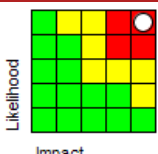
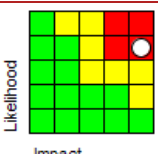
Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<p>CR18 Equality, Diversity, and Inclusion The Council does not meet its targets set out in the Fairer Enfield Policy 2021-25</p> <p>Caused by:</p> <ul style="list-style-type: none"> - Lack of training - Unclear policies and procedures - Lack of awareness of responsibilities by staff <p>Impacts on:</p> <ul style="list-style-type: none"> - Reputation - Missed opportunity to improve equality, diversity and inclusion - Legal challenge - Financial impact 	 <p>Likelihood Impact</p>	<ul style="list-style-type: none"> - Equality, Diversity & Inclusion Policy developed - Equalities Annual Report agreed with Cabinet - The Equality webpage was updated in to reflect the new Fairer Enfield Policy - Corporate Equalities Board established and will provide oversight and governance in respect of the new policy - Additional scrutiny supplied by the new Member chaired Equalities Board - New Equalities Impact Assessment (EqIA) template and guidance in place - Copies of EqIAs are maintained as part of each service's records - Learning & Development have rolled out an equalities training package. - - 19 new and refreshed EDI learning modules released in January 2023 	 <p>Likelihood Impact</p>	<ul style="list-style-type: none"> - Implementation phase of Equality, Diversity & Inclusion Policy ongoing - The Corporate Equalities Board will review progress made towards achieving equalities objectives annually. - Disability Confidence for Managers course being rolled out to managers during 2023. 	Chief Executives
<p>CR19 - Financial Management The Council fails to maintain its financial controls and or has its Statement of Accounts (SOA) qualified</p>	 <p>Likelihood Impact</p>	<ul style="list-style-type: none"> - General Purposes Committee (GPC) and Assurance Board review of audit actions - Director of Finance (Corporate) 	 <p>Likelihood Impact</p>	<ul style="list-style-type: none"> - Restructure in Corporate Finance to review opportunities to strengthen team 	Resources

Risk Title & Description	Original Risk	What we have done so far (Existing Risk Mitigations)	Current Risk	What we still need to do (Further Planned Actions)	Lead Department
<p>Caused by:</p> <ul style="list-style-type: none"> - Staff capacity - Unclear policies and procedures - Lack of understanding of responsibilities - Knowledge loss through restructures and leavers - Difficulties in completing the external audit in a timely manner <p>Impacts on:</p> <p>Significant reputational damage with stakeholders (customers, residents, suppliers and public bodies)</p>		<p>has oversight of SOA</p> <ul style="list-style-type: none"> - Plan of improvement reviewed and updated to GPC. - Bi-weekly meetings by 3 most senior finance officers - Schools have been updated with changes - Chartered Institute of Public Finance and Accountancy (CIPFA) Financial Management Review completed and action plan developed 		<ul style="list-style-type: none"> - General Purposes Committee to be updated monthly - Lead Member updated weekly - External audit underway 	

Appendix B

Corporate Risk Register Ratings Trend

Risk	Original Rating	Rating at October 2022	Rating at January 2023	Trend
CR01 Financial Resilience	 Likelihood Impact	 Likelihood Impact	 Likelihood Impact	↔
CR02 Income Maximisation	 Likelihood Impact	 Likelihood Impact	 Likelihood Impact	↔
CR03 Fraud & Corruption	 Likelihood Impact	 Likelihood Impact	 Likelihood Impact	↔
CR04 Data Management	 Likelihood Impact	 Likelihood Impact	 Likelihood Impact	↔
CR05 Duty of Care	 Likelihood Impact	 Likelihood Impact	 Likelihood Impact	↔
CR06 Customer Demand	 Likelihood Impact	 Likelihood Impact	 Likelihood Impact	↔
CR07 Digital Technology	 Likelihood Impact	 Likelihood Impact	 Likelihood Impact	↔
CR08 Major Incident	 Likelihood Impact	 Likelihood Impact	 Likelihood Impact	↔
CR09 Health & Safety	 Likelihood Impact	 Likelihood Impact	 Likelihood Impact	↔

Risk	Original Rating	Rating at October 2022	Rating at January 2023	Trend
CR10 Housing				↔
CR11 Regeneration & Growth				↔
CR12 Supply Chain & Contract Management				↔
CR13 Commercial Ventures				↔
CR14 Staffing				↔
CR15 Tax				↔
CR16 Community Cohesion				↔
CR17 Climate Change				↔
CR18 Equality, Diversity, and Inclusion				↔
CR19 Financial Management				↔



London Borough of Enfield

Report Title	Audit and Risk Management Service Progress Update
Report to	General Purposes Committee
Date of Meeting	16 March 2023
Cabinet Member	Cllr Tim Leaver, Cabinet Member for Finance and Procurement
Directors	Terry Osborne, Director of Law & Governance
Report Author	Gemma Young, Head of Internal Audit & Risk Management Gemma.Young@Enfield.gov.uk
Wards affected:	All
Classification:	Part I Public

Purpose of Report

1. The Audit and Risk Management Service Progress Update Report at 31 December 2022 (**Appendix A**) summarises:
 - the results of the work that the Audit and Risk Management Service has undertaken during the period 1 April 2022 to 31 December 2022.
 - the continued work of the Head of Internal Audit and Risk Management, in collaboration with the internal Assurance Board, to target limited audit resources at the highest priority Corporate and Schools' services.

Recommendations

- | |
|---|
| <ol style="list-style-type: none"> I. To note the work completed by the Audit and Risk Management Service during the period 1 April 2022 to 31 December 2022 and the key themes and outcomes arising from this work. |
|---|

Report Author: Gemma Young
Head of Internal Audit & Risk Management
Gemma.Young@Enfield.gov.uk
Tel: 07900 168938

Appendices

Appendix A: Audit and Risk Management Service Progress Update,
31 December 2022

Background Papers

None

CE22/040



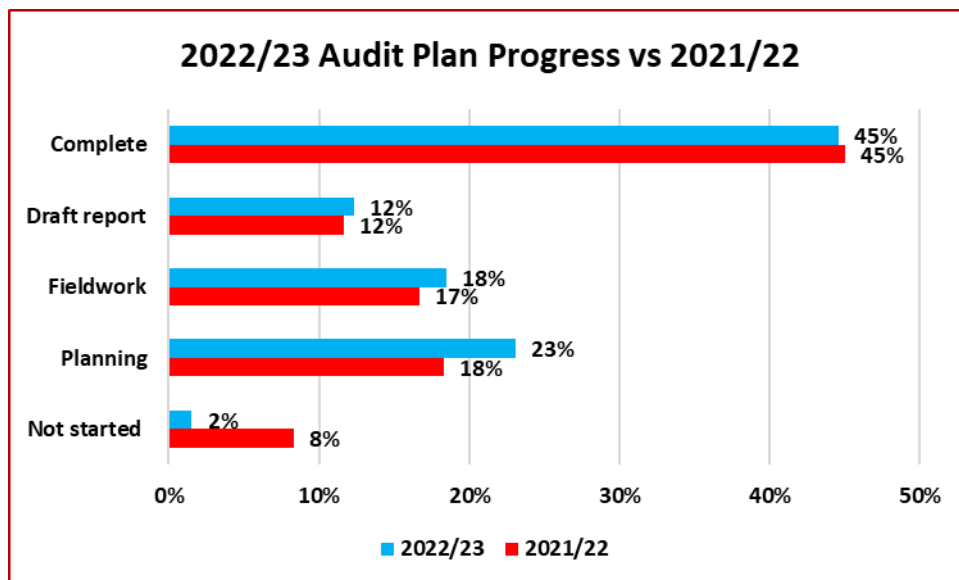
Audit and Risk Management Service Progress Update 31 December 2022

Internal Audit

2022-23 Internal Audit Plan

During the period 1 April 2022 to 31 December 2022, the Internal Audit team has commenced 64 assignments (98% of the plan) of which 29 (45%) have been completed. For the same period in 2021, 55 audits (92%) had commenced and 27 (45%) had been completed.

The following chart summarises the 2022-23 progress compared to 2021-22:



Changes to the 2022-23 Internal Audit Plan

Since the internal audit plan was approved by the General Purposes Committee in March 2022, 19 audits have been cancelled, and 14 audits have been added.

The cancelled audits are:

Corporate Risk Reference	Department	Audit	Reason for Cancellation
CR02	Resources	Education Funding	This priority 2 audit was cancelled to align the internal audit plan to available resource.
CR02	Cross Cutting	Local Authority Test and Trace Support Grant	Advised by Finance that this grant is to be reported jointly with the Contain Outbreak Management Fund (COMF) grant. Therefore, this separate grant cancelled.
CR02	People	Supporting Families - May	Audit cancelled at client request. Sample included in June certification.
CR02	People	Supporting Families - Aug	Cancelled at client request. Sample included in September certification.
CR02	People	Supporting Families - Nov	Cancelled at client request. Sample to be included in December certification.
CR02	People	Supporting Families - Jan	Cancelled at client request. Sample to be included in March certification.
CR04	Cross Cutting	Data Governance	As higher priority audits were added to the plan, this priority 2 audit was cancelled to align the internal audit plan to available resource.
CR04	Cross Cutting	Smarter Working Policy	Audit cancelled to align plan to resources available.
CR05	People	Enfield Early Help for All Strategy	In preparation for a bid to the Department for Education linked to Early Help, the Council has recently reviewed the early help strategic governance with partners. As a result, a higher priority audit has been added to the plan and this priority 2 audit has been

Corporate Risk Reference	Department	Audit	Reason for Cancellation
			cancelled.
CR05	People	Post 16 Services	Agreed with the Director of Education to defer to 2023-24, pending delayed announcements from the Department for Education regarding defunded courses.
CR08	Cross Cutting	Use of Spreadsheets	This audit was originally a request from Finance. The Finance Improvement Board has requested the deferral with the intention of reconsidering the audit in the medium term.
CR11	Place	Governance and Management of a Key Capital Project 1 - Cemetery Project	Agreed to cancel at Place Department Management Team meeting. A review of this project has already been undertaken and changes have been made.
CR12	People	PFI Contract Monitoring	As higher priority audits were added to the plan, this priority 2 audit was cancelled to align the internal audit plan to available resource.
CR12	Place	Highways Inspections	The implementation of a new inspection regime was delayed. Therefore, the audit has been deferred to 2023-24 when new inspections will have been embedded.
CR14	Cross Cutting	Culture	As higher priority audits were added to the plan, this priority 3 audit was cancelled to align the internal audit plan to available resource.
CR19	Place	Building Safety	The full implementation of new building safety legislation has not been completed, and the audit is best timed to review our compliance when all aspects of the new arrangements are in place.

Corporate Risk Reference	Department	Audit	Reason for Cancellation
			The audit will now take place in 2023-24.
CR19	Chief Executives	Supporting Members	To align resources this audit will be combined with the Members' Ethics audit.
CR19	Chief Executives	Organisational Governance	As higher priority audits were added to the plan, this priority 3 audit was cancelled to align the internal audit plan to available resource.
Other	Schools	Freezywater St George's CE Primary School.	Due to the absence of key staff at the school, this audit has been deferred to 2023/24

The additional audits added to the 2022-23 internal audit plan are:

Corporate Risk Reference	Department	Audit	Description
CR02	Place	Culture Recovery Fund III	Deferred from 2021-22
CR02	Cross Cutting	Protect and Vaccinate Grant	Grant certification required
CR02	People	Highlands School Grant	Grant certification required
CR02	People	Universal Drug Treatment Grant	Grant certification required
CR02	People	Adult Weight Management Grant	Grant certification required
CR03	CEX	Staff Ethical Standards	Deferred from 2021-22
CR03	Cross Cutting	Household Support Fund (HSF) and Holiday & Food Grant (HFG)	Requested by Executive Director, People to confirm appropriate processes and controls are in place in relation to the operation of the HSF and HFG
CR04	People	Youth Justice Re-offending	Requested by

Corporate Risk Reference	Department	Audit	Description
		Rates	Executive Director, People to confirm data accuracy and readiness for new reporting requirements.
CR05	People	SEN Commissioning	Deferred from 2021-22
CR08	Cross Cutting	Board Reporting	Deferred from 2021-22
CR08	Cross Cutting	Use of Spreadsheets	Deferred from 2021-22
CR09	Cross Cutting	Security Board	Deferred from 2021-22
CR11	Place	Meridian Water: Financial Management of Capital Expenditure	Deferred from 2021-22
CR13	Resources	Oversight of Energetik Loan Repayments and Connection Timelines	To review performance monitoring of connection timelines and loan repayments.

A revised version of the 2022-23 internal audit plan is attached at **Annex A**.

Completed Audits

29 audits have been completed to 31 December 2022:

Corporate Risk Reference	Department	Audit	Assurance Level
CR02	Place	Parking Contract	Limited
CR05	People	Multi Agency Safeguarding Hub (MASH)	Limited
CR09	Cross Cutting	Corporate Health and Safety Board	Limited
CR11	Cross Cutting	Governance and Management of a Key Capital Project 2 - Building Bloqs	Limited
CR17	Place	Recycling Waste Services Contract	Limited
CR05	People	Passenger Services Operations - Adults	Reasonable
Other	Schools	Chace Community School	Reasonable
Other	Schools	Carterhatch Infants School	Reasonable
CR13	LATC	Housing Gateway Limited (HGL) - Suitability Assessment Process for HGL properties	Substantial

Corporate Risk Reference	Department	Audit	Assurance Level
CR11	Place	Meridian One Supplier Management	Substantial
CR11	Place	Meridian Water: Financial Management of Capital Expenditure	Substantial
CR20	Resources	Accounts Receivable	Substantial
CR09	Cross Cutting	Corporate Security Board	N/A – Advisory
CR02	Cross Cutting	Contain Outbreak Management Fund Grant (COMF) and Local Authority Test and Trace Grant Certification	N/A – Grant Certification
CR02	Cross Cutting	Protect and Vaccinate Grant	N/A – Grant Certification
CR02	People	Adult Weight Management Grant	N/A – Grant Certification
CR02	People	Supporting Families - June	N/A – Grant Certification
CR02	People	Supporting Families - July	N/A – Grant Certification
CR02	People	Supporting Families - Sept	N/A – Grant Certification
CR02	People	Supporting Families - Oct	N/A – Grant Certification
CR02	People	Supporting Families - Dec	N/A – Grant Certification
CR02	People	Bus Service Operators Grant	N/A – Grant Certification
CR02	People	Universal Drug Treatment Grant	N/A – Grant Certification
CR02	Place	Culture Recovery Fund III	N/A – Grant Certification
CR02	Resources	Test and Trace Support Payments Scheme	N/A – Grant Certification
CR02	People	Highlands School Grant Certification	N/A – Grant Certification
CR02	Schools	Orchardside School Grant Certification - Alternative Provision Specialist Taskforces Programme	N/A – Grant Certification
CR17	Cross Cutting	Green Homes Grant	N/A – Grant Certification
Other	Cross Cutting	Mayor of the London Borough of Enfield Appeal Fund Accounts 2021/22	N/A – Management Letter

Internal Audit Plan – Limited Assurance Reports

Since the last update to this Committee, 2 audits with **Limited** assurance opinion have been issued. The following summary from the audit reports briefly explains the reasoning behind the assurance opinion:

Governance and Management of a Key Capital Project 2 - Building Bloqs

The audit was designed to provide assurance over the effectiveness of the governance management and delivery of the Building Bloqs project.

As part of the Meridian Water Employment Strategy, the Council has partnered with Building Bloqs, a not for profit social enterprise group, to provide training for the local workforce and workspace for creative industries. Building Bloqs was initially located at 4 Anthony Way. However, as there was a need for larger premises, it was decided to relocate to 2 Anthony Way, a site that needed refurbishment. The Greater London Authority (GLA) supported the initiative by providing a grant of £1.35m with the remainder (£2.75m) funded by the Council. Approval for the project was granted in July 2018 and Building Bloqs has occupied the new site since October 2021.

One high risk finding was identified. We also identified some lessons learned that will need to be included for future projects. This has resulted in an overall **Limited** assurance opinion.

The **high risk** finding relates to the fact that, despite Building Bloqs occupying the refurbished site at 2 Anthony Way since October 2021, a lease was not in place at the time of the audit. As a consequence of this, Building Bloqs had not paid the rent due between July and October 2022 of £50k (£12,500 per month). Since the audit was completed, the lease has been signed. As well as the obvious financial risk, there was also a risk that Building Bloqs would not maintain the building to the expected condition as would be outlined in a lease.

The lessons learned include:

- **Project Governance:** supporting documentation that would strengthen the overall governance process, such as a Project Initiation Document (PID), a Terms of Reference for the Project Group and a project timetable was not produced. We also noted that minutes of project group meetings and management information reports (dashboard reports and action trackers) were not available for review for the duration of the project. We were advised that these were produced by the external project team, but not readily accessible to Council officers.
- **Financial Management:** records confirming that budget monitoring was performed throughout the duration of the project were not kept.
- **Partnership Agreement:** as a signed grant agreement between the Council and Building Bloqs was not available for review, we were unable to confirm that both parties had formally agreed to the terms of the grant agreement. Also, the project objectives that were included in the grant agreement were not SMART (specific, measurable, achievable, relevant, time bound).
- **Benefits Realisation:** socio-economic data is collected as part of the Meridian Water Employment Strategy. Although Building Bloqs provides employment data, no membership information was submitted, therefore the

Council will not be able to effectively monitor the engagement of the local community and other interested persons in the services that Building Bloqs offers. We were advised that there is no contractual requirement for Building Bloqs to provide this information.

Children's Multi Agency Safeguarding Hub (MASH)

The Multi Agency Safeguarding Hub's (MASH) primary role is to identify risks to children at the earliest opportunity and signpost cases to the relevant agencies. The MASH enables the multi-agency partnership teams to carry out joint confidential screening and research to safeguard vulnerable children and to ensure the children, young people and their families within our community are properly cared for and protected.

This audit was designed to provide assurance that decisions made by the MASH comply with the Enfield Threshold document. The Enfield Threshold document details the RAG (red, amber, green) ratings used to identify the level of safeguarding risk applicable in each case.

During this audit we identified: **1 high risk, 2 medium risk** and **1 low risk** findings, resulting in an overall **Limited** assurance opinion.

The following **high risk** finding was identified:

1. Although data sharing agreements were found to be in place, an examination of the documents highlighted the following:
 - a. We were unable to determine that a signed version of the London Multi-Agency Safeguarding Data Sharing Agreement, dated January 2021, was held.
 - b. The Information Sharing Protocol for Enfield Children's Social Care had not been reviewed and updated since June 2018.
 - c. Personal information sent to email addresses outside of the public sector network was not being transferred securely.

The following **medium risk** finding was identified:

1. An examination of 25 MASH referrals found several areas where the correct process had not been followed. These exceptions include:
 - a. 5 instances where the referral screening was not undertaken within the allocated threshold timeframe. The overruns ranged between 3.5 hours and over 24 hours.
 - b. 12 instances where Liquid Logic had not been properly updated following the referral outcome.
 - c. 3 instances where the MASH check request forms (sent by the MASH Social Worker to other agencies to obtain information) had not been uploaded to the child's record on Liquid Logic.
2. Anomalies were identified following an examination of the annual data report, dated August 2021 to August 2022, which reported on MASH checks, outcomes, and RAG ratings. These anomalies related to the RAG rated figures not totalling the number of referrals received for the year. Therefore, the true position of the referrals received and their severity was not reported.

Annual Internal Audit Opinion

The Public Sector Internal Audit Standards (PSIAS) apply to all internal audit service providers in the UK public sector.

The PSIAS require the chief audit executive (who at the London Borough of Enfield is the Head of Internal Audit and Risk Management) to deliver an annual internal audit opinion.

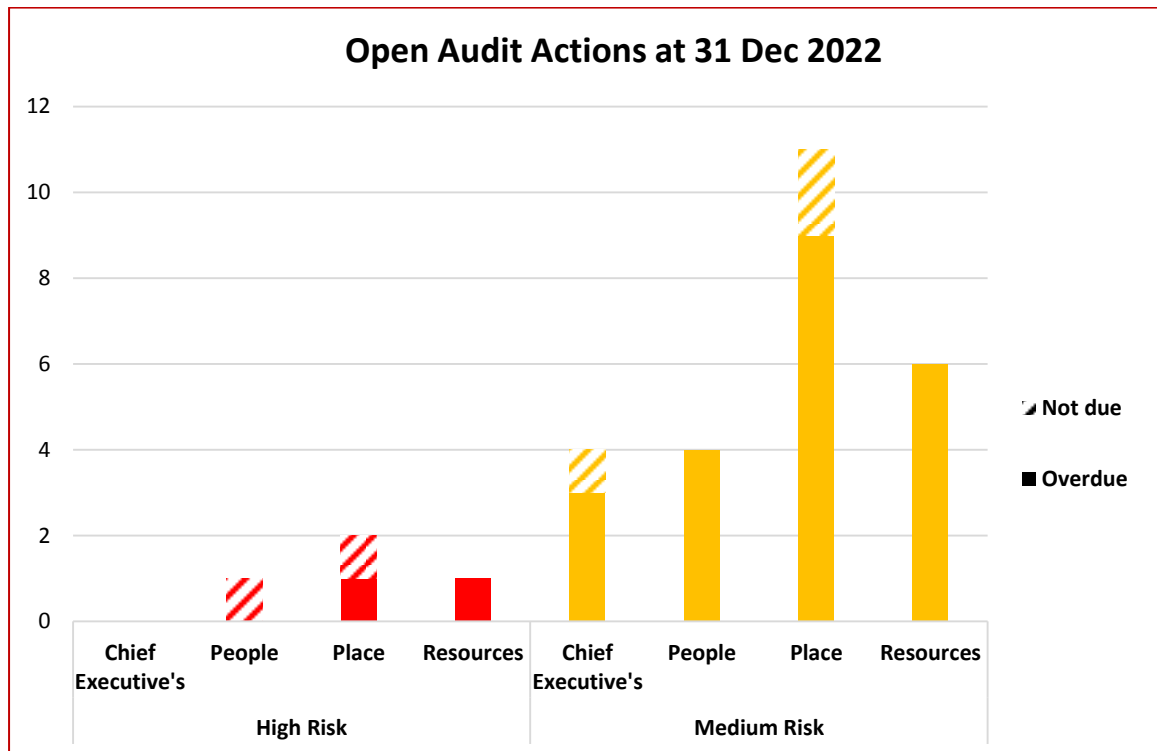
Whilst we continue to make progress in delivering the audit plan, it should be noted that we have not yet completed sufficient audits on which to base the annual internal audit opinion. This is being reported to, and monitored by, the Assurance Board and we will continue to update the Committee.

Corporate Audit Actions Implementation

The Internal Audit and Risk Management team is responsible for tracking managers' progress with implementing internal audit actions.

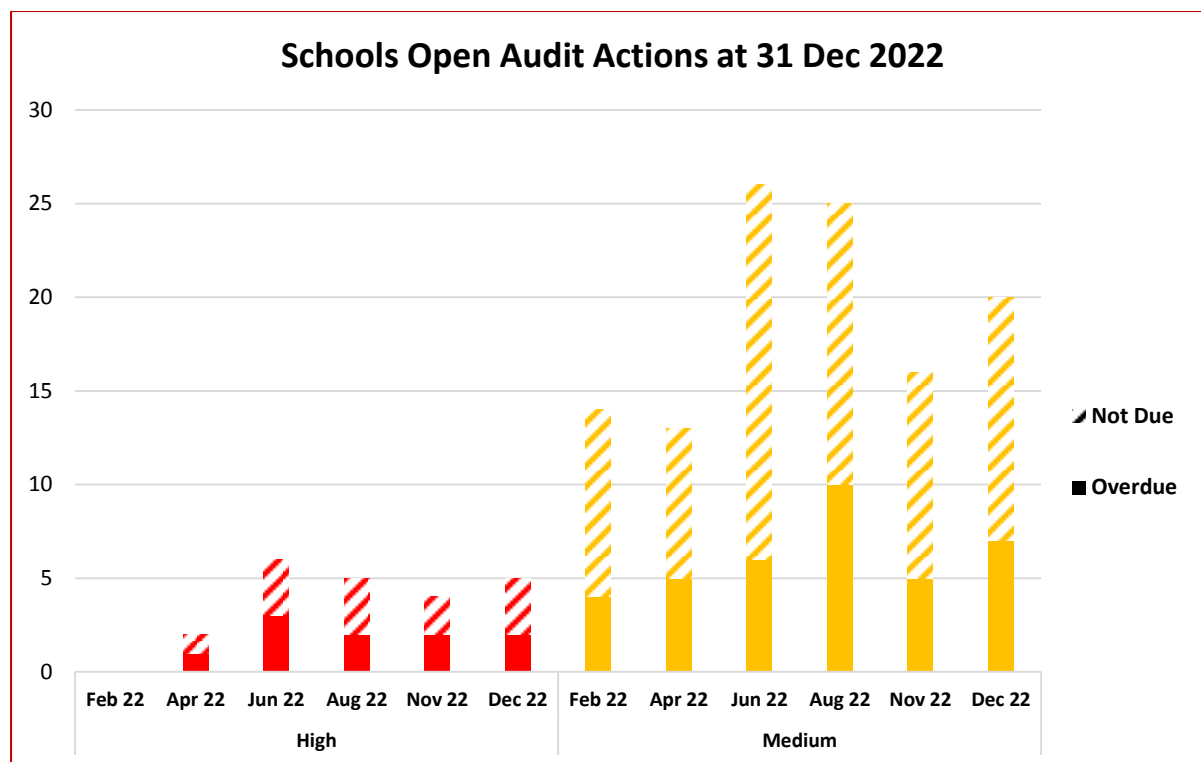
As at 31 December 2022, the implementation rate (12-month rolling basis) for actions from high risk findings is 84% (2022: 77%) and for medium risk findings is 80% (2022: 82%).

29 actions from high and medium risk findings identified from corporate audits remain open. Of these, 24 actions (2 high risk and 22 medium risk) were not fully implemented by their original due date and are, therefore, classed as overdue. Overdue actions are shown by the solid coloured bars in the graph below.



Details of the overdue corporate actions from high risk findings are provided in **Annex B**.

Schools' Actions Implementation



In line with our escalation policy, overdue schools' actions are regularly notified to the Director of Education.

Internal Audit Quality Assessment

Performance of the Internal Audit service against agreed Key Performance Indicator (KPI)/quality metrics for 2022-23 to 31 December 2022 is:

KPI / Quality Metric	Target	Actual
Days from end of fieldwork to issue of draft report	15	14
Days from receipt of management comments to issue of final report	10	5
Level of satisfaction score with audit work	80%	90%*
% of the audit plan delivered to draft report stage	95%	57%
	By 31 March	

* The level of satisfaction with audit work is determined by way of client satisfaction surveys issued after finalising every audit. 8 survey responses have been received so far this year.

Insurance

Key Performance Indicators

Performance of the Insurance team against 2022/23 KPIs is summarised in the table below:

KPI / Quality Metric	Target	Average to 31/12/22
% of new claims responded to within 24 hours	95%	92%
% of other correspondence processed within 10 days	80%	80%
Data accuracy - % of claims data correctly input into insurance database	90%	96%
Repudiation rate	65%	62%

Significant Claims

Current open high value claims (£250k and over) are summarised below:

Policy type	Description	Number of claims	Total Reserve (£)
Property	Escape of water	1	1,199,999*
Property	Fire at Civic Centre	1	600,000
TOTAL			1,799,999

**This claim has a £250 policy excess; the balance of the claim will be paid by our insurers*

Abuse Claims

The insurance team have 6 open abuse claims with a total reserve of £620,000 and 6 open failure to remove claims with a total reserve of £756,000.

ANNEX A: 2022-23 Audit Plan Status

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Payments to Residential Care Providers	PwC	Draft report issued	-	-	-	-	-
ContrOcc - Lessons Learnt	In House	Draft report issued	-	-	-	-	-
Land/Property Disposals	PwC	Planning	-	-	-	-	-
Economic Strategy	PwC	Planning	-	-	-	-	-
Transformation – Income and Debt Programme	In House	Draft report issued	-	-	-	-	-
Contain Outbreak Management Fund Grant (COMF) and Local Authority Test and Trace Grant Certification	In House	Complete	N/A – Grant Certification	-	-	-	-
Local Authority Test and Trace Support Grant	In House	Cancelled					
Protect and Vaccinate Grant	In House	Complete	N/A – Grant Certification	-	-	-	-
Supporting Families - May	In House	Cancelled					
Supporting Families - June	In House	Complete	N/A – Grant Certification	-	-	-	-
Supporting Families - July	In House	Complete	-	-	-	-	-
Supporting Families - Aug	In House	Cancelled					
Supporting Families - Sept	In House	Complete	N/A – Grant Certification	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Supporting Families - Oct	In House	Complete	N/A – Grant Certification	-	-	-	-
Supporting Families - Nov	In House	Cancelled					
Supporting Families - Dec	In House	Complete	N/A – Grant Certification	-	-	-	-
Supporting Families - Jan	In House	Cancelled					
Supporting Families - Mar	In House	Not yet started	-	-	-	-	-
Public Health Grant	In House	Planning	-	-	-	-	-
Bus Service Operators Grant	In House	Complete	N/A – Grant Certification	-	-	-	-
Highlands School Grant Certification	In House	Complete	N/A – Grant Certification	-	-	-	-
Universal Drug Treatment Grant	In House	Complete	N/A – Grant Certification	-	-	-	-
Adult Weight Management Grant	In House	Complete	N/A – Grant Certification	-	-	-	-
Parking Contract	In House	Complete	Limited	-	1	3	-
Culture Recovery Fund III	In House	Complete	N/A – Grant Certification	-	-	-	-
Education Funding	In House	Cancelled					
Test and Trace Support Payments Scheme	In House	Complete	N/A – Grant Certification	-	-	-	-
Orchardside School Grant	In House	Complete	N/A – Grant	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Certification - Alternative Provision Specialist Taskforces Programme			Certification				
Members' Ethics	PwC	Planning	-	-	-	-	-
Staff Ethical Standards	In House	Fieldwork in progress	-	-	-	-	-
Meridian Water Community Chest Grants	In House	Planning	-	-	-	-	-
Planning	In House	Planning	-	-	-	-	-
Blue Badges	In House	Planning	-	-	-	-	-
Household Support Fund and Holiday & Food Grant	PwC	Planning	-	-	-	-	-
Smarter Working - Clear Desk Policy	In House	Cancelled					
Data Governance	PwC	Cancelled					
Passenger Services Operations - Adults	In House	Complete	Reasonable	-	-	2	5
Enfield Early Help for All Strategy	In House	Cancelled					
Post 16 Services	In House	Cancelled					
Multi Agency Safeguarding Hub (MASH)	In House	Complete	Limited	-	1	2	1
SEN Commissioning	In House	Fieldwork in progress	-	-	-	-	-
Web Content Accessibility Guidelines 2.1 (WCAG 2.1)	PwC	Draft report issued	-	-	-	-	-
Complaints and Information	PwC	Planning	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Schools Cyber Security	In House	Fieldwork in progress	-	-	-	-	-
IT Statutory Compliance	In House	Planning	-	-	-	-	-
Business Continuity Planning	PwC	Planning	-	-	-	-	-
Use of Spreadsheets	PwC	Cancelled					
Board Reporting	In House	Fieldwork in progress	-	-	-	-	-
Corporate Health and Safety Board	In House	Complete	Limited	-	1	4	2
Corporate Security Board	PwC	Complete	N/A – Advisory	-	-	-	-
Housing Repairs and Maintenance	PwC	Draft report issued	-	-	-	-	-
Housing Development Programme Management - Bury Street West	In House	Planning	-	-	-	-	-
Governance and Management of a Key Capital Project 1 - Cemetery Project	In House	Cancelled					
Governance and Management of a Key Capital Project 2 - Building Bloqs	In House	Complete	-	-	1	-	-
Meridian One Supplier Management	PwC	Complete	Substantial	-	-	-	1
Meridian Water: Financial Management of Capital Expenditure	PwC	Complete	Substantial	-	-	-	-
PFI Contract Monitoring	PwC	Deferred					
Highways Inspections	In House	Deferred					
DS Procurement	In House	Fieldwork in progress	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Housing Gateway Limited (HGL) - Disabled Facilities Grant Process	In House	Planning	-	-	-	-	-
Housing Gateway Limited (HGL) - Suitability Assessment Process for HGL properties	PwC	Complete	Substantial	-	-	1	1
Oversight of Energetik Loan Repayments and Connection Timelines	PwC	Draft report issued	-	-	-	-	-
Whistleblowing, Grievances and Disciplinary Procedures	In House	Fieldwork in progress	-	-	-	-	-
Culture	PwC	Cancelled					
Local Youth Justice Re-Offending Rates	In House	Planning	-	-	-	-	-
Green Homes Grant	In House	Complete	N/A – Grant Certification	-	-	-	-
Recycling Waste Services Contract	In House	Complete	Limited	-	2	2	1
Organisational Governance	PwC	Cancelled					
Supporting Members	In House	Cancelled					
Building Safety	In House	Deferred					
Accounts Receivable	PwC	Complete	Substantial	-	-	-	-
General Ledger	PwC	Fieldwork in progress	-	-	-	-	-
Business Rates Process	In House	Fieldwork in progress	-	-	-	-	-
Payroll - Calculations	PwC	Fieldwork in progress	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Financial External Audit Process	PwC	Draft report issued	-	-	-	-	-
Mayor of the London Borough of Enfield Appeal Fund Accounts 2021/22	In House	Complete	N/A – Management Letter	-	-	-	-
Chace Community School	In House	Complete	Reasonable	-	-	4	7
The Latymer School	In House	Draft report issued	-	-	-	-	-
Freezywater St George's CE Primary School	In House	Cancelled					
St Andrew's (Enfield) CE Primary School	In House	Fieldwork in progress	-	-	-	-	-
St Ignatius College	In House	Planning	-	-	-	-	-
West Lea School	In House	Fieldwork in progress	-	-	-	-	-
Highfield Primary School	In House	Fieldwork in progress	-	-	-	-	-
Carterhatch Infants School	In House	Complete	Reasonable	-	-	3	7

ANNEX B: Overdue High Risk Actions

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Place Department					
Oversight of Montagu LLP	Governance and reporting arrangements are not clear and robust	<p>Agreed Action 1.1 We will prepare a procedure document which will outline the governance arrangements in place (including the roles and responsibilities of the different Boards) for Montagu to ensure there is clarity regarding how the Joint Venture Board, the Property Board, Operational Board, Assurance Board and Executive Management Team (EMT) interact with respect to Montagu in terms of:</p> <ul style="list-style-type: none"> - Finance and performance monitoring; - Decision making powers; and - Escalation routes 	31-Aug-2022	<p>Update December 2022 For the procedures a flow chart is being developed showing the Governance arrangements which have been put in place together with a brief summary of their Terms of Reference and escalation points where appropriate.</p> <p>Update October 2022 The Terms of Reference (ToRs) for various boards have been collated and compared/analysed to ensure that appropriate reporting and escalation routes are all in place. The manner in which Boards interact will be monitored on an ongoing basis to ensure they remain fit for purpose.</p>	28-Feb-2023

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Resources Department					
DWP Memorandum of Understanding	Governance Process	The governance procedures will be reviewed annually in line with the MoU to ensure they remain relevant and up to date.	31-Mar-2022	Update October 2022 The procedures were compiled in March 2022 and will be reviewed in March 2023.	31-Mar-2023

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London Borough of Enfield

NOTE TO REPORT AUTHORS AND OTHERS: *Until this report is published, even if it is ultimately to be considered in Part 1, it should not be circulated beyond the Cabinet (excepting officers writing and reviewing the paper through this process) or sent externally, and its contents should be treated as confidential.*

Report Title:	Annual Report of the Information and Data Governance Board
Report to:	General Purposes Committee
Date of Meeting:	16th March 2023
Cabinet Member:	Tim Leaver
Directors:	Fay Hammond and Paul Neville
Report Author:	Martin Sanders martin.sanders@enfield.gov.uk
Ward(s) affected:	
Classification:	Part I Public
Reason for exemption	No applicable

Purpose of Report

1. To recognise that the governance arrangements remain broadly the same and are working well.
2. To recognise some of key changes introduced successfully since the last report.
 - a. The improvement in achieving over 98% compliance in completing mandatory training and introduction of Data Governance reporting into the board.
 - b. The high standard data retention schedule now covering over 450 sets of data

3. To highlight the plans of the board for 2023/24.

Recommendations

- I. Agree the inclusion of Covid Inquiry Information and Data Governance to be monitored through the board until concluded.
- II. Approve the outcomes of this annual report.
- III. To note the achievement of mandatory training compliance.
- IV. To note the achievement of high standard data retention schedule.
- V. Approve the plan for 2023/24
- VI. To note the risks

Background and Options

4. The Information and Data Governance Board scrutinises the council's use of information to ensure it remains compliant with statutory and council standards. The board is chaired by the Head of Service Management and Governance and has required attendance from all council departments, in addition to standing membership from Information and Data Governance, Digital and Corporate Security, Learning and Development, Complaints and Data Protection.

The Board meets monthly and provides reports to the Assurance Board.

Membership of the Board is comprised of Head of Service Management and Governance (Chair), Information and Data Governance Manager (Deputy Chair), Head of Corporate & Cyber Security, Head of Audit and Risk, Data Protection Officer, Business Development Managers for each Department, Digital Security representatives and Complaints and Information Manager. The council has also added the Director of Public Health to the board as part of overseeing the information and data required for the Covid inquiry.

In 2022/23 the board introduced further reporting standards, so that reporting on the following streams was provided on monthly or quarterly basis.

- Cyber Security
- Data Protection
- Data Quality and Governance
- Covid Enquiry
- Information and Data Governance and Compliance
- Learning and Development
- Freedom of Information, Complaints, Subject Access Requests and Members Enquiries

The board also introduced an annual plan to ensure a rolling review of standards, risks, policies, processes and compliance to ensure that these are maintained, improved, approved and then publicised throughout the organisation.

5. The impact of the pandemic has seen a change in working styles in the

council which is now established as the norm. The Smart Working Policy provides support for staff working flexibly, working both in the office and from home. At the height of the pandemic around 80% to 90% of staff were remotely, and while more staff have returned to the office, each day there are still more staff working remotely than in the office.

The additional challenges this introduced have been addressed and are now embedded in the council's ways of working, technology and policies and supported by increased education and awareness.

These included:

- Increased levels of cyber threats and attacks
- Protection of information and data when working at home
- Reduced on site staffing and working in locations where they may not be familiar with other people
- Accelerated move from using paper to electronic information
- Increased use of video and social media tools such as Zoom, WhatsApp
- Holding public meetings online
- Frequency of change and guidance regarding where to work
- Working from abroad

Actions to address these challenges that have been monitored at the Information and Data Governance Board, have included the following.

- Increased training and education, including mandatory reporting and undertaking of Cyber Security, Data Protection and Information and Data Governance Training which are now built into Personal Development Reviews
- Improved Cyber Security technology and reporting of incidents
- Undertaking simulations of events such as Cyber-attacks, Security Breaches and monitoring compliance with Information and Data Governance policy and processes
- Specific campaigns raising awareness of changes, risks and individual responsibility regarding Information and Data Governance
- Changed processes for requesting and monitoring access for working from abroad

6. Key Improvements and Changes made since the last report

7. Mandatory Training

Mandatory Training for Cyber Security and Data Protection parts of Information and Data Governance were reviewed, published on the council's training system and are now incorporated into the Personal Development Programme.

Some of our compliancy requirements require us to demonstrate 95% of staff are trained and following a council wide campaign by the end of December 2022 we achieved a 98% completion of mandatory training.

Liaising with our peers, this identified that no one else has achieved this and we are now advising others on how to do it.

To maintain this the Information and Data Governance team monitors the compliance and users that do not complete the training have access to the network removed until it is done.

How we achieved it:

- Regular All Enfield communications sent directly and via Staff Matters
- We ran weekly reports to monitor compliance
- Reminders were sent to users who were non-compliant on a weekly basis.
- A separate list was sent to managers HOS Directors and Ex Directors on a weekly basis.
- Learning and Development team enabled new starters to complete training within 5 days of joining the council.

Also, any new starters joining Enfield in 2023 will be required to complete the mandated training before they are allowed full systems access.

Since the end of December, we have worked hard with staff so that the remaining 2% have now completed the training.

Cyber Training

Annual Training	
Total Staff	3301
Total Completed	3255
Total Not complete/expired	46
% Complete	98%
% Not Complete/Expired	2%

Data Protection Training

Annual Training	
Total Staff	3301
Total Completed	3252
Total Not complete/expired	49
% Complete	98%
% Not Complete/Expired	2%

8. Data Retention

The council must maintain a record of all of its electronic and paper data, what it is used for and for how long it can be retained. This information is published on the council website and staff intranet and refreshed annually.

Over the past 24 months, the schedule has been reviewed and rebuilt entirely to meet Information Governance standards. At the start of the review, there were less than 200 sets of data and less than 50% had identified a named service owner who was responsible for making sure that data was only retained for as long as allowed.

By the end of 2022/23 the schedule will contain 466 different sets of data, of which 98% will have a named service owner. This significantly reduces the risk that information and data entrusted to us is used incorrectly.

A further benefit, is that changes to system or data use are measured against the impact within the Data Retention Schedule including any contract awards that affect data use, ensuring that our suppliers are also compliant when holding or using our data.

9. Information and Data Governance Policies

There are now 21 policies in the Council that support Information and Data Governance. These were all reviewed by the end of April 2022.

These are reviewed annually or when a change or new need arises and there is one new policy added for Email retention.

Policy Name	Responsible Service
Acceptable Use Policy	Information and Data Governance
Access Control Policy	Security
Bring Your Own Device Policy	Information and Data Governance
Clear Desk and Clear Screen Policy	Information and Data Governance
Cyber Security Policy	Security
Data Protection Policy	DPO
Email Retention Policy	Information and Data Governance
Freedom of Information Policy	Complaints Team
Information Classification and Handling Policy	Information and Data Governance
Information Management Strategy	Information and Data Governance
IT Operations and Network Policy	Information and Data Governance
Members Information Security Policy Agreement	Information and Data Governance /Corporate and Cyber security
PCI DSS Policy	Information and Data

	Governance
Physical and Environmental Security Policy	Security
Record Retention Schedule	Information and Data Governance
Records Management Policy	Records Management
Software Acceptable Usage Policy	Security
Software Asset Management Policy	Security
Subject Access Policy and Procedure	Complaints Team
Third Party Access and Management Policy	Information and Data Governance
Use of Cloud Security Policy	Security
Data Quality Policy	Information and Data Governance

10. Reporting of Information and Data Governance Incidents

Incidents are reported through the council's Digital Services Portal and relate to both use of digital and paper data. These incidents are reported as either Information Governance or Cyber Security.

During 2022/23 to 20th February, there have been 271 incidents reported through this route. Not all of these related to Information and Data Governance, but of those that have been identified none have been high risk, and the incidents have been resolved.

11. Information and Data Governance Team

Data Governance is now part of the Information Governance team, which means that there is now one place that has oversight on data and information whether it is held digitally or paper. A dedicated Data Governance Officer is being recruited at the time of this report.

This builds on many previous improvements addressed over the past 18 months.

- Dedicated Intranet space for Information and Data Governance including access to all Information and Data Governance policy
- Information and Data Governance Policies and information publicly accessible through council's web page
- Annual reviews of Information and Data Retention to ensure compliance including reporting
- Reviews of privacy statements
- Risk process updated to ensure information and data governance risks are captured specifically and are supported by risk assessment process, examples have included Working from Abroad, data shared on social media and video conferencing tools
- Monthly reporting on Information and Data Governance
- A compliancy calendar to ensure standards and statutory compliance is reviewed and maintained

- Data Sharing Agreements now completed and reviewed following a single process which keeps council compliant and aware the data and information it can share and use

12. There is a Digital Implications process in place for any technology change, which includes consideration of impact on Information and Data Governance, including any new contracts to be awarded. Recent cyber incidents have indicated we may want to take a broader approach in other wider Council changes and new contracts. We will be reviewing options for this in the next period.

13. Working with Peer Organisations

During 2022 the council was approached by and started working closely with the Local Government Association and London Council's following its innovative work around Information and Data Governance, Cyber Security and Digital Inclusion.

The council continues to be a key member of Information and Governance (IGFL) for London, London Office of Technology and Innovation (LOTI), Information Security for London (ISFL) and works closely with National Cyber Security Centre.

We now undertake collaborative working them including testing of simulation of Cyber-attack and preparation of over 25 pan-London Data Sharing Agreements.

14. Cyber Security

Since the implementation of the Security Assurance Board in 2021, there have been many iterative improvements in how this is managed, including to the creation of a standalone Digital Security Service to increase focus and resources to treat these risks. The council also have a Security team in place across the Corporate and Cyber functions and the new Head of Corporate and Cyber Security started in January 2023.

We also introduced the role of a Chief Information Security Officer (CISO) as part of the duties of the Director of Digital, Data and Technology advising on best practice. A separate report goes to Assurance Board and GPC to update on the security posture for the council.

15. Data Protection Officer

The Data Protection role remains as an independent and advisory role reporting to Head of Audit and Risk to follow independent best practice. This is now embedded, and the Data Protection Officer and team are a key part of the Information and Data Governance Board.

Preferred Option and Reasons for Preferred Option

16. Building on the past year's progress, Information and Data Governance has continued to improve the monitoring, dashboard reporting, reviewing and improvement of policies and education and awareness.

With the introduction of the Covid Public Inquiry and there is a need to ensure that the retention of and treatment of that information answers any

requests made. As the terms of the inquiry become wider, it is becoming clear that some of our existing policies and rules around retention of information may need to change. For example, we may be asked to retain information until the Inquiry finishes and that may be different than our policies currently say. By monitoring and agreeing any changes via the board, this will provide assurance that these are applied correctly and consistently.

We will continue to maintain the progress made and address the following:

Information and Data Governance Board will review the Terms of Reference, so it incorporates Data Governance and Quality and for as long as required, it will include the Covid Inquiry as a dedicated item and set of standards and continue to:

- Review and Sign Off Compliance
- Review threats and the Information and Data Governance items on the risk register
- Review performance against each of the reporting areas
- Review Audit Observations
- Review best practice and policy
- Ensure raised awareness, communication, development and training are in place
- Corporate Dashboard of Information and Data Governance Information
- Raise awareness to Assurance Board

A new annual plan will be agreed by the Information and Data Governance Board in April 2023 and published shortly after to reflect this, including a dashboard of information to held centrally and a campaign undertaken to reinforce and continue to raise awareness of Information and Data Governance covering the following.

- Statutory Compliance
- Standards
- Data Retention and removal
- Ownership of data
- Data Quality
- Paper records
- Assurance
- Best practice and policies
- Testing of compliance
- Identifying standards to benchmark against

Working with the new Head of Corporate and Cyber Security we will review our policies and reporting specifically for paper and office based information. Following the successful approach around education and awareness regarding mandatory training, there will be specific campaign aimed at raising awareness around this information.

This will enable the board to monitor and ensure delivery of the following:

- The continuing impact of changes on the information and data that council collects, processes and retains and the need to amend and adapt at speed while maintaining policies and compliance that still fit the model.
- The increased requirement for education, awareness and mandatory training to ensure the council maintains compliance with statutory and best practice standards
- The alignment of Information and Data Governance within the Digital Services Strategy and the need to identify benchmarking standards during which we then look to implement in 2023/24.
- To maintain and improve its standards, the council will need to continue to invest in its' training, awareness and applications to being able keep pace with changes in Information and Data Governance to remain compliant.
- Failure to evolve the scrutiny, measure compliance and the tools used to ensure that the council looks after its' residents and customers' information will place the organisation and its officers at risk of non-compliance and national scrutiny including both financial and reputational risk.

17. Risks that may arise if the proposed decision and related work is not taken

- Non-compliance with Information and Data Governance policies and standards puts the council at risk of financial penalties and reputational damage.
- Significant Financial Impact for the whole council if we do not comply with policies and are fined.
- Staff and organisational awareness of Information and Data Governance risks and compliance will not be embedded
- The organisation will not have the processes or scrutiny to deal with a changing way of delivering services
- The impact of increasing cyber security threats will not be embedded in the risk process for Information and Data Governance
- Staff cultural awareness of cyber security risks will not be embedded in the organisation.
- Suppliers may not deal with us if they see we are not compliant or have a poor reputation, impacting on service delivery and cost.

18. Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks
- Information and Data Governance and Data Protection compliance will remain a risk. Driven by factors ranging from cyber security attacks to human error in disclosure. The proposed scrutiny and reporting to the Information and Data Governance Board will assist in identifying risk and how to mitigate these risks, along with the ongoing review of processes.

19. To conclude, the council has committed to the delivery of a Cyber Security Remediation Programme and implemented a supporting structure to mitigate risks, maintain compliance and keep ahead of emerging threats. We have also introduced a more robust review of Data Policies, Governance and checking of compliance by engaging with the business on retention periods, which is endorsed by the significant number of audit or compliance actions raised in the past 12 months, any breaches of policy are now investigated quickly and actioned in a pragmatic and responsive, educating way. We are making good to excellent progress with no red or critical issues and a handful of amber.

By delivering that programme, it will provide a basis to raise standards to enable the organisation to attempt to achieve ISO accreditation in the future. It requires the entire organisation to understand it's responsibility to comply with, support and raise awareness and to help Digital Services in keeping the organisation compliant, secure and safe.

Relevance to Council Plans and Strategies

20. Managing Information and Data Governance and ensures the council fulfils its' statutory requirements and contributes to the Council's ability to address the values set out within the Council's plan

Financial Implications

21. The financial implications of the Information and Data Governance are funded through the existing Digital Services budgets. As new software and requirements emerge this will be addressed via the medium-term financial plan and capital programme; Please note that the financial implications of non-compliance can result in a fine of up to a maximum of £17.5m or 4% of turnover.

Other Implications

22. IT/Technical/Digital Services Implications are covered within the report and within the risks.

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Appendices
NONE

Background Papers
INFORMATION GOVERNANCE BOARD MINUTES 2022-23

#Departmental reference number, if relevant: N/A

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